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**DAVE FELICIANO COUNCIL ON BEING, INC.
CLINTON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1998**

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

Release Date: 9-18-98

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INDEPENDENT AUDITOR'S REPORT

August 21, 1996

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the accompanying general purpose financial statements of the East Feliciana Council on Aging, Inc. a component unit of the East Feliciana Police Jury, as of June 30, 1996, and the year then ended. These financial statements are the responsibility of the East Feliciana Council on Aging's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Audit Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the East Feliciana Council on Aging as of June 30, 1996, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, I have also issued a report dated August 21, 1996, on our consideration of Pointe Coupee Council on Aging, Inc.'s internal control structure and a report dated August 21, 1996, on its compliance with laws and regulations.

Donald C. DeWille

PORT FALGONA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMBINED BALANCE SHEET-ALL FUNDS TYPES AND ACCOUNT GROUPS
JUNE 30, 1988
 (With Comparative Data as of June 30, 1988)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL ASSETS	GENERAL LONG-TERM LIABILITIES	1988	1988
ASSETS						
CASH	\$9,874	-0-	-0-	-0-	\$9,874	\$28,148
RECEIVABLES						
INTERGOVERNMENTAL	-0-	\$2,748	-0-	-0-	2,748	2,723
ACCOUNTS	128	-0-	-0-	-0-	128	423
DUE FROM OTHER FUNDS	5,821	-0-	-0-	-0-	5,821	3,684
PREPAID EXPENSES	-0-	8,288	-0-	-0-	8,288	3,837
EQUIPMENT	-0-	-0-	\$346,427	-0-	346,427	326,921
AMOUNT TO PROVIDED FOR RETIREMENT OF COMPENSATED ABSENCES	-0-	-0-	-0-	\$3,511	3,511	3,368
TOTAL ASSETS	<u>16,119</u>	<u>9,024</u>	<u>346,427</u>	<u>3,511</u>	<u>375,881</u>	<u>366,782</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES						
ACCOUNTS PAYABLE	-0-	998	-0-	-0-	998	-0-
DUE TO OTHER FUNDS	-0-	\$5,923	-0-	-0-	5,923	\$3,658
COMPENSATED ABSENCES	-0-	-0-	-0-	\$3,511	3,511	3,384
TOTAL LIABILITIES	<u>-0-</u>	<u>6,921</u>	<u>-0-</u>	<u>3,511</u>	<u>10,428</u>	<u>7,042</u>
FUND EQUITY						
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$346,427	-0-	346,427	326,921
FUND BALANCE:						
UNRESERVED -						
UNAPPORTIONED	-0-	2,107	-0-	-0-	2,107	1,039
UNAPPORTIONED	\$16,119	-0-	-0-	-0-	16,119	33,794
TOTAL FUND EQUITY	<u>16,119</u>	<u>2,107</u>	<u>346,427</u>	<u>-0-</u>	<u>364,653</u>	<u>359,740</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>16,119</u>	<u>9,024</u>	<u>346,427</u>	<u>3,511</u>	<u>375,881</u>	<u>366,782</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST LOUISIANA COUNCIL ON AGING, INC.,
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1995

(With Comparative Data For The Year Ended June 30, 1994)

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUE	INCREASED COSTS 1995	1994
REVENUES:				
INTERGOVERNMENTAL	888,573	218,262	1,106,835	1,087,401
PUBLIC SUPPORT-DONATIONS	-0-	4,487	4,487	6,158
INTEREST	904	-0-	904	3,187
MISCELLANEOUS	3	-0-	3	47
IN-KIND CONTRIBUTIONS	14,888	7,033	21,921	23,693
TOTAL REVENUES	718,168	131,782	849,700	814,350
EXPENDITURES:				
CURRENT				
HEALTH AND WELFARE				
SALARIES	-0-	107,680	107,680	116,436
FRINGE BENEFITS	-0-	22,945	22,945	10,583
TRAVEL	26	3,128	3,244	3,942
OPERATING SERVICES	383	26,378	26,761	23,628
OPERATING SUPPLIES	447	3,548	4,095	8,024
OTHER	-0-	4,185	4,185	4,188
MEALS	-0-	887	887	-0-
CAPITAL OUTLAY	18,506	-0-	18,506	18,521
UTILITY ASSISTANCE	-0-	3,462	3,462	3,565
IN-KIND EXPENDITURES	14,888	7,033	21,921	23,693
TOTAL EXPENDITURES	38,239	182,297	220,527	202,954
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35,930	(50,515)	(14,597)	11,396
OTHER FINANCIAL SOURCES (USES)				
TRANSFER IN	18,604	71,374	89,978	88,332
TRANSFER OUT	(10,327)	(19,763)	(89,978)	(88,332)
TOTAL OTHER FINANCIAL SOURCES (USES)	(8,723)	51,611	-0-	-0-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(5,793)	1,096	(14,597)	11,396
FUND BALANCE, JULY 1	21,784	3,028	24,812	17,437
FUND BALANCE, JUNE 30	16,119	2,107	18,226	12,003

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST LEBIANS COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND TYPE
YEAR ENDING JUNE 30, 1979

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
INTERGOVERNMENTAL	\$48,494	\$55,373	\$6,879
PUBLIC SUPPORT	-0-	-0-	-0-
INTEREST	-0-	924	924
MISCELLANEOUS	-0-	3	3
TOTAL REVENUES	<u>48,494</u>	<u>56,280</u>	<u>7,786</u>
EXPENDITURES:			
CURRENT			
HEALTH AND WELFARE			
FRINGE	-0-	-0-	-0-
TRAVEL	-0-	36	(36)
OPERATING SERVICES	-0-	363	(363)
OPERATING SUPPLIES	-0-	447	(447)
CAPITAL OUTLAY	-0-	19,506	(19,506)
TOTAL EXPENDITURES	<u>-0-</u>	<u>20,342</u>	<u>20,342</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>48,494</u>	<u>35,938</u>	<u>(12,556)</u>
OTHER FINANCIAL SOURCES (USES):			
TRANSFER IN	-0-	18,604	18,604
TRANSFER OUT	(40,492)	(70,217)	(29,725)
	<u>(40,492)</u>	<u>(51,613)</u>	<u>(11,121)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>2</u>	<u>(15,675)</u>	<u>(15,677)</u>
FUND BALANCE, JULY 1		<u>31,704</u>	
FUND BALANCE, JUNE 30		<u>16,029</u>	

THE ACCOMPANYING NOTES ARE AN INTERNAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE-BUDGET (GASB BASIS) AND ACTUAL
SPECIAL REVENUE FUND TYPE
YEAR ENDED JUNE 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES:			
INTERGOVERNMENTAL	\$117,373	\$120,362	\$2,989
PUBLIC SUPPORT-DONATIONS	4,450	4,457	7
TOTAL REVENUES	<u>121,723</u>	<u>124,719</u>	<u>2,997</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	103,319	103,680	369
FRINGE BENEFITS	21,484	22,961	(1,477)
TRAVEL	3,500	3,120	380
OPERATING SERVICES	28,401	26,373	(2,028)
OPERATING SUPPLIES	8,400	7,563	837
OTHER	4,190	4,185	5
REPAIRS	-0-	997	(997)
CAPITAL OUTLAY	-0-	-0-	-0-
UTILITY ASSISTANCE	-0-	2,482	(2,482)
TOTAL EXPENDITURES	<u>178,314</u>	<u>175,264</u>	<u>(3,050)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(48,492)</u>	<u>(50,545)</u>	<u>(2,053)</u>
OTHER FINANCIAL SOURCE (USES):			
TRANSFERS IN	48,492	71,374	22,882
TRANSFERS OUT	-0-	(19,761)	(19,761)
TOTAL FINANCIAL SOURCE (USES)	<u>48,492</u>	<u>(51,931)</u>	<u>(3,121)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>-0-</u>	<u>1,060</u>	<u>1,060</u>
FUND BALANCE, JULY 1		<u>1,000</u>	
FUND BALANCE, JUNE 30		<u>2,107</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY:

In 1944, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The East Feliciana Council on Aging (Council) is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with the most of its revenues. The Council also receives revenue from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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

The primary function of the Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services providing meals, and nutritional education, information and referral services, legal assistance, operating senior centers, and transportation. A Board of Directors consisting of fifteen voluntary members who serve three-year terms, governs the Council.

B. PRESENTATION OF STATEMENTS:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a Codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - General Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

EAST FELICIANA COUNCIL ON AGING, INC.
CLAYTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1984

C. FUND ACCOUNTING

The accounts of the Council are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Resources are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental Funds:

GENERAL FUND

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

The following types of programs comprise the Council's General Fund:

Local

Local funds are received from various local sources; such funds not being restricted to any special use.

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local program.

FOGA (ACT 722)

FOGA (ACT 722) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 722" funds at its discretion.

EAAT FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1994

C. FUND ACCOUNTING (Continued)

FTA (Section 28)

FTA (Section 28) funds are provided by the U. S. Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within the Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these FTA (Section 28) funds are recorded in the Council's General Fund.

SPECIAL REVENUE FUNDS

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

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

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

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

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

EAST FELICIANA COUNCIL ON AGING, INC.
CLAYTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1994

C. FUND ACCOUNTING (Continued)

Title III-C Funds are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide in-home services to frail older individuals, including in-home supporting services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims.

Title III-F Funds are provide by the United States Department of Health & Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide disease prevention and health promotion.

Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana legislature. This program provides community service centers at which older persons receive support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

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

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

Police Jury Funds are provided by the East Feliciana Parish Police Jury for elderly recreation and meals to the home bound.

D. ACCOUNT GROUPS

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

EAST FELICIANA COUNCIL ON AGING, INC.
CLIFTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
YEAR EN, 1988

D. ACCOUNT GROUPS (Continued)

GENERAL FIXED ASSETS

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

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated.

GENERAL LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations.

E. BASIS OF ACCOUNTING

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

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

F. REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT AND MISCELLANEOUS REVENUES

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

BOYS FELLOWSHIP COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1988

F. REVENUE RECOGNITION (Continued)

Senior Center, State Allocation (Act 718), Title III B, C-1, C-2, D, F Funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditure is made. Section 18 and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help off-set the costs of Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations to the Project case program sponsored by Gulf States Utilities. In addition, various fund raisers are held during the year to obtain funds to off-set costs of general operations and senior center activities. The timing and amounts of the receipt of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

G. TRANSFERS AND INTERFUND LOANS

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

H. BUDGETS

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

1. The Governor's office of Elderly affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's office of Elderly Affairs for final approval.

EAST FELICIANA COUNCIL ON AGING, INC.
OLETON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

H. BUDGETS (Continued)

8. All budgetary appropriations lapse at the end of each fiscal year. (June 30)
9. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgetary and actual revenues and expenditures.
10. Budgeted accounts included in the accompanying financial statements include the original adopted budget accounts and all subsequent amendments.
11. Actual accounts are compared to budgeted accounts periodically during the fiscal year as management control device.
12. The Council may transfer funds between line items as often as required but must obtain prior approval from the GOCA for funds received under grants from this state agency.
13. Expenditures cannot legally exceed appropriations on an individual fund level.
14. Amounts were not budgeted for revenues and expenditures for Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

I. ENCUMBRANCES

The Council on Aging, Inc. does not follow the encumbrance method of accounting.

J. CASH AND CASH EQUIVALENTS

For reporting purposes, cash and cash equivalents includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include accounts in time deposits with maturities of 90 days or less. Under state law, the East Feliciana Council on Aging, Inc. may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

K. INVENTORIES

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

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

L. VACATION AND SICK LEAVE

The Council on Aging, Inc. accrues vacation and sick leave when earned. Employees earn and vest vacation and sick leave in varying amounts, according to their years of service as follows:

	VACATION	SICK
After 3 Months	N/A	1 1/2 Days
After 6 Months	1 1/2 Days	N/A

A maximum of 10 days may be carried over to the next year, but shall not exceed 25 days accrued total annual leave. Payments will be made for unused vacation upon separation if the employee has worked twelve months or longer. As of June 30, 1988, the employees of the Council have accumulated \$3,823 of unused vacation compared in accordance with GASB Codification Section 660. Sick leave may be accumulated up to 48 working days; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

The cost of current leave privileges, computed in accordance with the GASB Codification section 660, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

M. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

N. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1994

NOTE 1 - STewardSHIP, COMPLIANCE AND ACCOUNTABILITY

EXPENDITURES EXCEEDING APPROPRIATIONS

The following individual funds have actual expenditures over budgeted expenditures for the year ended June 30, 1994:

SPECIAL REVENUE FUND	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE 111-C-2	\$36,461	\$37,400	\$(839)
Senior Center	2,780	5,100	2,420

NOTE 2 - CASH AND CASH EQUIVALENTS

The Council on Aging had cash and cash equivalents totaling \$9,874 as of June 30, 1994.

Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

	CASH EQUIVALENTS		
	CASH	CF DEPOSIT	TOTAL
Carrying Amount on Balance Sheet	\$9,874	-0-	\$9,874
Bank Balances:			
1. Insured (FDIC) or collateralized with securities held by the entity or its agent in the entity's name	\$16,400	-0-	\$16,400
2. collateralized with securities held by pledging financial institution's trust department or agent in the entity's name	-0-	-0-	-0-
Total Bank Balances	<u>16,400</u>	<u>-0-</u>	<u>16,400</u>

EAST Feliciana Council on Aging, Inc.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE 3. RECEIVABLES AND PAYABLES

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

CLASS OF RECEIVABLE	GENERAL	SPECIAL REVENUE	TOTAL
Intergovernmental			
Capital Area Agency			
Title III-C-1	-0-	\$1,808	\$1,808
Title III-C-2	-0-	871	871
Title III D	-0-	40	40
Total Intergovernmental	<u>-0-</u>	<u>2,769</u>	<u>2,769</u>
Accounts			
Insurance	-0-	-0-	-0-
PMC Units	-0-	124	124
Total Accounts	<u>-0-</u>	<u>124</u>	<u>124</u>
Total	<u>-0-</u>	<u>2,893</u>	<u>2,893</u>

B. Due To/From Other Funds

The following is a summary of Due To/From Other Funds as of June 30, 1988:

RECEIVABLE FUND	PAYABLE FUND	AMOUNT
General Fund	Special Revenues	<u>\$5,931</u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

EAST FELICIANA COUNCIL ON AGING, INC.
OLETON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	JULY 1, 1998	ADDITIONS	DEDUCTIONS	JUNE 30, 1998
Equipment	\$126,921	\$19,586	0-0-	\$146,507

NOTE 5. CHANGES IN GENERAL LONG-TERM LIABILITY

The following is a summary of the long-term obligation transactions during the year:

	COMPARATIVE AMOUNTS
Long-term obligations, July 1	\$3,384
Additions	-0-
Deductions	(127)
Long-term obligations, June 30	3,257

NOTE 6. OPERATING TRANSFERS

The following is a summary of Operating Transfers In / Transfers Out as of June 30, 1998:

	T R A N S F E R S I N	O U T
Local - Unrestricted	-0-	\$15,836
FOIA (Act 135)	-0-	11,779
FTA Section 18	\$19,604	42,602
Title III B	29,182	-0-
Title III C 1	7,979	-0-
Title III C 2	1,005	4,852
Title III D	3,473	313
Title III F	123	-0-
Police Jury	-0-	540
State Projects	-0-	829
Senior Center	-0-	13,427
Total	69,976	89,976

EAST LOUISIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE 7. PENSION PLAN

The East Louisiana Council on Aging, Inc. does not have a pension plan, but an added compensation, funded \$8,833 into employees IRA plans who had been with the Council for three years.

NOTE 8. POST-RETIREMENT BENEFITS

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

NOTE 9. LEASES

In 1983, the Council renewed a lease a building lease that houses one of the Council's office and senior center in Clinton, Louisiana. The terms of this lease require monthly payments of \$100 for five years as long as the Council shares space with the pre-school. If the pre-school moves out, the rent will be \$200.

The following is a schedule by years of the future minimum rental payments as of June 30, 1987, on operating leases:

1987	\$1,200
1988	1,200

NOTE 10. LITIGATION AND CLAIMS

The Council has represented to me there is no litigation pending against the Council, as of June 30, 1988, nor is the Council aware of any unasserted claims.

NOTE 11. DESIGNATED FUND BALANCE

The Council has designated its funds received from Gulf States Utilities and DHECO for energy assistance and funds received from South Central Bell for telephone grant.

NOTE 12. BOARD OF DIRECTORS' COMPENSATION

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

EAST FELICIANA COUNCIL ON AGING, INC.
SLATKIN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE 13. FEDERAL COMPLIANCE CONTINGENCIES

The Council receives large amounts of federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

NOTE 14. ECONOMIC DEPENDENCY

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

NOTE 15. IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. Office space was furnished by the East Feliciana School Board without charge or rent. Other in-kind contributions consist of insurance on the office space and time donated by volunteer workers at senior centers and meal sites. Although these contributions, totaling \$81,821, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

NOTE 16. INCOME TAXES

The Council, a not-for-profit corporation, is exempt from federal income taxes under section 501, (C) (3) of the Internal Revenue Code.

SUPPLEMENTAL INFORMATION

EAST FELICIANA COUNCIL ON AGING, INC.
SLIDERS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUNDS
YEAR ENDED JUNE 30, 1998

	LOCAL	FOUR CANT 7881	FPA 1882 181	TOTAL
REVENUES:				
INTERGOVERNMENTAL				
Department of Transportation	-0-	-0-	\$43,584	\$43,584
Governors Office of Elderly Affairs	-0-	\$11,779	-0-	11,779
INTEREST	\$804	-0-	-0-	804
MISCELLANEOUS	3	-0-	-0-	3
IN KIND	-0-	-0-	14,888	14,888
TOTAL REVENUES	<u>807</u>	<u>11,779</u>	<u>58,472</u>	<u>71,058</u>
EXPENDITURES				
CURRENT:				
HEALTH AND WELFARE				
TRAVEL	-0-	-0-	26	26
OPERATING SERVICES	263	-0-	-0-	263
OTHER COST	283	-0-	64	447
CAPITAL OUTLAY	-0-	-0-	19,506	19,506
IN KIND	-0-	-0-	14,888	14,888
TOTAL EXPENDITURES	<u>746</u>	<u>-0-</u>	<u>34,484</u>	<u>35,230</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>161</u>	<u>11,779</u>	<u>23,988</u>	<u>35,928</u>
OTHER FINANCIAL SOURCE (USES)				
TRANSFERS IN	-0-	-0-	18,804	18,804
TRANSFERS OUT	(18,834)	(11,779)	(142,802)	(173,415)
TOTAL	<u>(18,834)</u>	<u>(11,779)</u>	<u>(123,998)</u>	<u>(154,611)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(18,673)</u>	<u>-0-</u>	<u>-0-</u>	<u>(18,673)</u>
FUND BALANCE, JULY 1	<u>31,794</u>	<u>-0-</u>	<u>-0-</u>	<u>31,794</u>
FUND BALANCE, JUNE 30	<u>13,121</u>	<u>-0-</u>	<u>-0-</u>	<u>13,121</u>

BART FISCAL YEAR COUNCIL ON AGING, INC.

CLUBWAY, LIMITED

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUND

YEAR ENDING JUNE 30, 1999

	TOTAL					MONTH					TOTAL	
	200-0	200-0-0	200-0	200-0-1	200-0	APPROX	HOUSE	STATE	MONTH	OTHER		
REVENUES:												
INT GOVERNMENTAL												
CAPITAL AREA AGENCY ON AGING, INC.	647,947	633,409	661	670,129	669	11,000	60	6679	60	676,100	676,100	
CLAY FELLOWSHIP PROGRAM FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	
WELFARE	0	0	0	0	0	0	0	0	0	0	0	
TOTAL INTERGOVERNMENTAL	647,947	633,409	661	670,129	669	11,000	60	6679	60	676,100	676,100	
PUBLIC SUPPORT ORGANIZATIONS												
WELFARE	1,041	669	0	1,694	0	0	0	0	0	0	1,694	
WELFARE	0	0	0	0	0	0	0	0	0	0	0	
WELFARE	0	1,040	0	1,040	760	0	0	0	0	1,040	1,800	
TOTAL REVENUES	648,988	634,078	661	671,863	1,429	1,000	60	6679	60	677,140	677,794	
EXPENDITURES:												
CURRENT												
HEALTH AND WELFARE												
WELFARE	67,619	20,646	1,563	14,669	1,634	0	0	0	0	0	107,469	
WELFARE	16,711	4,000	604	2,762	0	0	0	0	0	0	23,473	
WELFARE	2,004	473	17	2,494	0	0	0	0	0	0	2,531	
OPERATING SERVICES	16,181	5,190	14	1,640	62	0	0	0	0	5,141	26,136	
OPERATING SUPPLIES	4,663	2,644	0	837	0	0	0	0	0	0	7,144	
OTHER COST	2,190	667	30	493	29	0	0	0	0	64	4,140	
WELFARE	0	667	0	0	0	0	0	0	0	0	667	
UTILITY EXPENSES	0	0	0	0	0	1,462	0	0	0	0	1,462	
WELFARE EXPENDITURES	0	1,040	0	1,040	760	0	0	0	0	1,040	1,800	
TOTAL EXPENDITURES	97,167	26,947	1,594	25,171	1,396	1,462	0	0	0	5,141	102,127	
EXCESS OF REVENUE OVER												
WELFARE EXPENDITURES	158,160	12,100	669	12,470	1,033	1,000	60	6679	60	12,100	165,667	
OTHER FINANCIAL SOURCES (USES):												
TRANSFERS IN	56,199	7,190	1,000	1,470	323	0	0	0	0	0	71,174	
TRANSFERS OUT	0	(14,000)	(1,000)	0	0	0	(1,000)	(6,000)	0	(15,000)	(15,000)	
TOTAL OTHER FINANCIAL SOURCES (USES)	56,199	2,190	669	1,470	323	0	(1,000)	(6,000)	0	(15,000)	56,174	
EXCESS OF REVENUES AND OTHER SOURCES OVER												
WELFARE EXPENDITURES AND OTHER COST	0	0	0	0	0	1,000	0	0	0	0	1,000	
FUND BALANCE, JULY 1	0	0	0	0	0	107	0	100	0	1,000	1,207	
FUND BALANCE, JUNE 30	0	0	0	0	0	1,007	0	100	0	1,007	1,207	

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1996

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III-B			
SALARIES	\$67,590	\$67,519	\$71
FRINGE	14,431	15,755	-1,324
TRAVEL	2,816	2,376	\$440
OPERATING SERVICES	16,431	14,143	1,288
OPERATING SUPPLIES	4,380	4,662	-282
OTHER	2,790	2,729	61
CAPITAL OUTLAY	-0-	-0-	-0-
TOTAL	<u>107,238</u>	<u>103,189</u>	<u>4,049</u>
TITLE III C 1			
SALARIES	\$14,972	\$14,699	\$273
FRINGE	2,585	2,732	-147
TRAVEL	327	252	75
OPERATING SERVICES	1,280	1,263	17
OPERATING SUPPLIES	338	327	11
OTHER	884	893	-9
CAPITAL OUTLAY	-0-	-0-	-0-
TOTALS	<u>19,986</u>	<u>19,668</u>	<u>318</u>
TITLE III-C-2			
SALARIES	\$22,823	\$22,566	\$257
FRINGE	4,965	4,298	\$667
TRAVEL	828	479	\$349
OPERATING SERVICES	6,347	5,799	\$548
OPERATING SUPPLIES	1,038	1,548	-510
OTHER	852	857	-5
MEALS	-0-	506	-506
TOTALS	<u>36,853</u>	<u>37,553</u>	<u>-700</u>

EAST FELICIANA COUNCIL ON DRUGS, INC.
CLINTON, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE PAYABLE (OR PAYABLE)</u>
TITLE III-D			
SALARIES	\$1,388	\$1,382	66
FRINGE	266	208	68
TRAVEL	22	17	5
OPERATING SERVICES	129	74	45
OPERATING SUPPLIES	22	-0-	22
OTHER	42	28	15
CAPITAL OUTLAY	-0-	-0-	-0-
TOTALS	<u>2,057</u>	<u>1,705</u>	<u>352</u>
SENIOR CENTER			
SALARIES	-0-	-0-	\$-0-
FRINGE	-0-	-0-	-0-
TRAVEL	-0-	-0-	-0-
OPERATING SERVICES	2,198	\$2,837	-639
OPERATING SUPPLIES	688	8	580
OTHER	-0-	28	-28
CAPITAL OUTLAY	-0-	-0-	-0-
TOTALS	<u>2,786</u>	<u>2,873</u>	<u>-87</u>
TITLE III-E			
SALARIES	\$1,465	\$1,524	\$-59
FRINGE	128	-0-	128
TRAVEL	28	-0-	28
OPERATING SERVICES	114	-0-	114
OPERATING SUPPLIES	21	-0-	21
OTHER	42	28	15
CAPITAL OUTLAY	-0-	-0-	-0-
TOTALS	<u>2,782</u>	<u>2,552</u>	<u>230</u>

EAST FELICIANA COUNCIL ON BEING, INC.
CLINTON, LOUISIANA
STATEMENT OF GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1998

GENERAL FIXED ASSETS

VANS	\$72,303
EQUIPMENT	<u>74,044</u>
TOTAL GENERAL FIXED ASSETS	<u>146,427</u>

INVESTMENT IN GENERAL FIXED ASSETS:

PROPERTY ACQUIRED FROM -

LOCAL	\$4,638
SECTION 18	107,567
TITLE III-B	9,505
TITLE III-C-1	7,804
TITLE III-C-2	460
TITLE III-D	4,844
TITLE III-F	717
SECTION COTTON	8,550
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>148,437</u>

SINGLE WING SECTION

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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(504) 747-7629

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

August 21, 1996

To the Board of Directors
Clinton, Louisiana

I have audited the accompanying general purpose financial statements of the East Feliciana Council on Aging, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 21, 1996. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the East Feliciana Council on Aging, Louisiana, oversight unit. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Respectfully submitted,

Donald C. DeVille

EAST LOUISIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 1956

PROGRAM TITLE	CFDA NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
DEPARTMENT OF HEALTH & HUMAN SERVICES				
PAID THROUGH CAPITAL AREA AGENCY ON BEHALF				
TITLE III-D	93-633	223,639	223,639	248,667
TITLE III-C-1	93-635	12,970	12,970	12,970
TITLE III-C-2	93-635	8,674	8,674	8,674
TITLE III-D	93-641	693	693	693
TITLE III-F	93-643	693	693	693
		<u>46,667</u>	<u>46,667</u>	<u>46,667</u>
 DEPARTMENT OF TRANSPORTATION				
PAID THROUGH LA DEPARTMENT OF TRANSPORTATION & DEVELOPMENT				
FTA	20-509	24,888	24,888	24,888
FTA (Var)	20-500	19,506	19,506	19,506
		<u>43,394</u>	<u>43,394</u>	<u>43,394</u>
TOTAL GRANTS		<u>90,261</u>	<u>90,261</u>	<u>90,261</u>

Donald C. DeWitt

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

August 31, 1996

To the Board of Directors
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated August 31, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to the East Feliciana Council on Aging is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the East Feliciana Council on Aging's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed one instance of noncompliance that is required to be reported herein under Government Auditing Standards.

See Schedule of findings.

We considered the instance of noncompliance in forming my opinion on whether the Polate Cougee Council on Aging's general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles and this report does not affect my Report dated August 8, 1996, on those general purpose financial statements.

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

Respectfully submitted,

Donald C. DeWitt
31

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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

August 21, 1996

To the Board of Directors
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Council on Aging as of and for the year ended June 30, 1996, and have issued my report thereon dated October 12, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Accounting Standards issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether or not whether the financial statements are free of material misstatement.

The management of the East Feliciana Council on Aging is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are 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 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 my audit of the financial statements of the East Feliciana Council on Aging for the year ended June 30, 1994, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

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

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

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

Respectfully submitted,



Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER MISSISSIPPI SOCIETY OF CPAs
MEMBER MISSISSIPPI SOCIETY OF CPAs
(601) 763-1828

MEMBER
MEMBERSHIP NUMBER 004
CERTIFICATION NUMBER 000000

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

August 21, 1996

To the Board of Directors
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Council on Aging, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 21, 1996.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audits for the year ended June 30, 1996, I considered the East Feliciana Council on Aging, Louisiana's, internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the East Feliciana Council on Aging, Louisiana's, General purpose financial statements and on to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated August 21, 1996.

The management of the East Feliciana Council on Aging, Louisiana, is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that, assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and are recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed

In compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

INTERNAL ACCOUNTING CONTROLS

General Ledger
Cash Receipts
Program Receipts
Receivables
Payables
Cash Disbursements
Payroll
Equipment

ADMINISTRATIVE CONTROLS

Political Activity
Civil Rights
Cash Management
Financial Reports
Types of Service
Allowable Cost
Drug Free Work Place
Administrative Requirements

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

During the year ended June 30, 1986, the East Feliciana Council on Aging, Louisiana, had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III B, C, D and F and FTA.

I performed tests of controls, as required by OMB Circular A-120, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited or that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by

employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

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

Respectfully submitted



Donald C. DeVille

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MEMBER
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ACCOUNTANTS (AICPA)

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

August 21, 1986

To the Board of Directors
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Council on Aging, Louisiana, as of and for the year ended June 30, 1986, and have issued my report thereon dated August 21, 1986.

In connection with my audit of the June 30, 1986 general purpose financial statements of East Feliciana Council on Aging, Louisiana, and with my consideration of East Feliciana Council on Aging, Louisiana, control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments." I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1986. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on East Feliciana Council on Aging, Louisiana, compliance with these requirements. Accordingly, I 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 East Feliciana Council on Aging, Louisiana, had not complied, in all material respects, with those requirements.

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

Respectively submitted,



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

August 21, 1996

To the Board of Directors
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Council on Aging, as of and for the year ended June 30, 1996, and have issued my report thereon dated August 21, 1996.

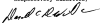
I have applied procedures to test the East Feliciana Council on Aging's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of Federal awards, for the year ended June 30, 1996: political activity, civil rights, cash management, Federal financial reports, drug-free workplace act, allowable cost/cost principles.

My procedures were limited to the applicable procedures described in the office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on the East Feliciana Council on Aging's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instance of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the East Feliciana Council on Aging, had not complied, in all material respects, with those requirements.

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

Respectively submitted,



EROT FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
SCHEDULE OF FINDINGS
FEBRUARY 28, 1988

REPORTABLE CONDITION: During my examination of twelve of the fifty Title III C 2 Participant file folders, I noted that the Council had not scored a new participant to the program in February.

CRITERIA: The Title III C 2 policy requires that reassessments be done six months after the first assessment and annually thereafter.

CAUSE: The participant file slip through.

EFFECT: There is no material effect to these financial statements.

RECOMMENDATION: I had recommended that all participants be reassessed in a timely manner.

* * * *

EAST FELICIANA COUNCIL ON AGING, INC.
CLAYTON, LOUISIANA
EXIT CONFERENCE
JUNE 18, 1994

An exit conference was held on August 21, 1994.

Those in attendance were:

Elsie Smith - Executive Director
Brenda Gardner - Bookkeeper
Donald C. Beville - Certified Public Accountant

I reported to management that I did not discover any material weaknesses in internal control, but did discover minor weaknesses in internal control and an instance of non-compliance with Federal laws. Such findings have been reported on page 19.

The director received my findings and recommendations favorably and have taken action to implement the recommendations.