

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

*Darnall, McGe, Kaldor, Frederick & Rainey*

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Bogalusa City, Louisiana  
August 21, 1986

ST. MARY COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

information and referred services, legal assistance, homemaker services, operating under centers and transportation. A Board of Directors consisting of 14 members who serve three-year terms, govern the Council.

C. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the St. Mary Council on Aging, Inc. Control by or dependent on the Council was determined on the basis of budget adoption, appointment of governing body, and other general oversight responsibility.

D. Fund Accounting

The accounts of the Council are organized on the basis of funds and account 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. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use, and balance of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

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 and reported according to the sources from which they are derived.

Notes to Financial Statements

NOTE 1 Summary of Significant Accounting Policies

A. Preparation of Statements

In April, 1986, 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 December 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 Audit of State and Local Governmental Units, the industry wide guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs conditions; and, the Louisiana Governmental Audit Guide.

B. Expenses

Act 456 of 1964, authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Each council is a non-profit corporation which must comply with policies and regulations established by the Governor's Office of Elderly Affairs, the State Agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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

The primary function of 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 include providing meals, recreational education,



ST. MARY COUNCIL ON ABUSE, INC.

Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances - All Governmental Fund Types  
Year Ended June 30, 1996

	General	Special Revenues	Total Other Funds
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 235,863	\$ 235,863
Program	-	68,868	68,868
Local and miscellaneous	72,886	50,516	123,402
Total revenues	72,886	354,247	427,133
<b>Expenditures</b>			
Current -			
Salaries	-	393,834	393,834
Fringe	-	38,337	38,337
Travel	-	38,865	38,865
Operating services	2,621	84,295	86,916
Operating supplies	1,892	37,590	39,482
Other costs	2,361	7,860	10,221
Capital outlay	-	1,812	1,812
Total expenditures	6,874	563,688	570,562
Excess (deficiency) of revenues over expenditures	66,012	(217,441)	48,571
<b>Other financing sources (uses)</b>			
Operating transfers in	-	157,921	157,921
Operating transfers out	(138,328)	(118,582)	(256,910)
Total other financing sources (uses)	(138,328)	39,339	(98,989)
Excess of revenues and other sources over expenditures and other uses	27,684	21,112	48,796
<b>Fund balances</b>			
Beginning of year	362,018	26,211	388,229
End of year	\$389,702	\$ 47,323	\$ 437,025

The accompanying notes are an integral part of this statement.

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Combined Balance Sheet - All Fund Types and Special Groups  
June 30, 1990

	Governmental Fund Types		Account System		Total Disbursements Only
	General	Special Revenue	General Fund Accounts	Special Fund	
<b>ASSETS</b>					
Cash	\$176,070	\$42,280	\$ -	\$ -	\$218,350
Prepaid expenditures	7,579	-	-	-	7,579
Due from other agencies	-	11,276	-	-	11,276
Due from Miscellaneous Fund	8,179	-	-	-	8,179
Other receivables	8,199	-	-	-	8,199
Fund assets	-	-	88,000	-	88,000
Amount to be provided for retirement of general long-term debt	-	-	-	1,825	1,825
<b>Total assets</b>	<b>\$200,027</b>	<b>\$61,556</b>	<b>\$88,000</b>	<b>\$1,825</b>	<b>\$351,408</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Due to general fund long-term debt	\$ -	\$ 4,100	\$ -	\$ -	\$ 4,100
Accumulated unpaid claims TOTAL LIABILITIES	-	40,000	-	2,825	42,825
<b>Fund Equity</b>					
Investment in fund assets	-	-	88,000	-	88,000
Fund balances					
Unreserved - unassigned	197,150	-	-	-	197,150
Reserved for future expenditures	-	48,200	-	-	48,200
Reserved for prepaid expenditures	1,825	-	-	-	1,825
Reserved for payment of existing bills	1,052	-	-	-	1,052
<b>Total fund balances</b>	<b>200,027</b>	<b>48,200</b>			<b>248,227</b>
<b>Total fund equity</b>	<b>200,027</b>	<b>48,200</b>	<b>88,000</b>		<b>336,227</b>
<b>Total LIABILITIES and Fund equity</b>	<b>\$200,027</b>	<b>\$114,756</b>	<b>\$88,000</b>	<b>\$2,825</b>	<b>\$351,408</b>

The accompanying notes are an integral part of this statement.

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

*Dornall, Sikes, Kolder, Frederick & Quincy*

a Corporation of Certified Public Accountants

Merger City, Louisiana  
August 23, 1996

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**DARNALL, SIKES, KOLDER, FREDERICK & RAINEY**

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August 21, 1986, CPA/SA

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

The Board of Directors  
St. Mary Council on Aging, Inc.,  
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Council on Aging, Inc. (a nonprofit organization), as of and for the year ended June 30, 1986, and have issued our report thereon dated August 21, 1986.

We have applied procedures to test St. Mary Council on Aging, Inc.'s compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1986: Political activity, civil rights, cash management, Federal financial reports, allowable costs/cost principles, Drug-Free Workplace Act, and administration requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Entities of State and Local Governments." Our procedures were substantially less in scope than in audit, the objective of which is the expression of an opinion on St. Mary Council on Aging, Inc.'s compliance with the requirements stated in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these 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 St. Mary Council on Aging, Inc., had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with these requirements.

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

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Burgan City, Louisiana  
August 21, 1986

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

*Dunnell, Sizer, Kolar, Frederick & Rainey*

A Corporation of Certified Public Accountants

Merger City, Louisiana  
August 22, 1996

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

The Board of Directors  
St. Mary Council on Aging, Inc.  
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Council on Aging, Inc. (a nonprofit organization), as of and for the year ended June 30, 1988, and have issued our report thereon dated August 21, 1988.

In connection with our audit of the general purpose financial statements of the St. Mary Council on Aging, Inc., and with our consideration of the Council's internal structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1988. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantively based on usage from an audit, the objective of which is the expression of an opinion on the Council'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 the St. Mary Council on Aging, Inc. had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with these requirements.

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## Inadequate Segregation of Accounting Functions

### Finding:

Due to the small number of accounting personnel, the Council did not have adequate segregation of functions within the accounting system.

### Recommendation:

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

### Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of any 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 statements program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our examination 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 be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable conditions described above to be material weaknesses.

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

*Darnall, Sikes, Kolder, Frederick & Rainey*

A corporation of Certified Public Accountants

Morgan City, Louisiana  
August 21, 1986

BY: MARY CORRELL, CH. ACING, INC.,

Notes to Financial Statements

Note 3 Summary of Significant Accounting Policies (Continued)

The following fund comprises the Council's General Fund:

Local

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

Special Revenue Funds

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

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

Title III-B Repatriation Services Fund

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

Title III C-1 Congregate Meals Fund

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

Title III C-2 Home Delivered Meals Fund

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

# DARNALL, SIMES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF CALIFORNIA PUBLIC ACCOUNTANTS

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Los Angeles, Calif.  
San Jose, Calif.  
San Bernardino, Calif.  
San Francisco, Calif.  
San Francisco, Calif.  
San Francisco, Calif.

AGENCY  
Federal Reserve Bank of San Francisco

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San Francisco, Calif.

## Independent Auditor's Report on the Internal Control Structures used in Administering Federal Financial Assistance Programs

The Board of Directors  
St. Mary Council on Aging, Inc.  
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Council on Aging, Inc. (a nonprofit organization), as of and for the year ended June 30, 1996, and have issued our report thereon dated August 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the Council's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Council's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated August 23, 1996.

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

Reference to  
supplemental information  
should be made to  
supplemental information  
located on page 2 of this report.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONDENSED STATEMENTS - CONTINUED)



# DARNALL, BIKES, KOLDER, FREDERICK & RAINY

ACCOUNTANTS (GENERAL PUBLIC ACCOUNTING)

1. Louisiana, CPA  
2. Florida, CPA, CA  
3. Texas, CPA, CA  
4. Illinois, CPA  
5. Missouri, CPA  
6. Kentucky, CPA  
7. Virginia, CPA  
8. North Carolina, CPA  
9. South Carolina, CPA  
10. West Virginia, CPA  
11. New York, CPA  
12. Pennsylvania, CPA  
13. Maryland, CPA  
14. Delaware, CPA  
15. District of Columbia, CPA  
16. Washington, CPA  
17. Oregon, CPA  
18. California, CPA  
19. Arizona, CPA  
20. Nevada, CPA  
21. Idaho, CPA  
22. Utah, CPA  
23. Wyoming, CPA  
24. Montana, CPA  
25. North Dakota, CPA  
26. South Dakota, CPA  
27. Nebraska, CPA  
28. Kansas, CPA  
29. Oklahoma, CPA  
30. Texas, CPA

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FEDERAL RESERVE BANK

NOT EMPLOYED  
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FEDERAL RESERVE BANK

## Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

The Board of Directors  
St. Mary Council on Aging, Inc.  
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Council on Aging, Inc. (a nonprofit organization), as of and for the year ended June 30, 1996, and have issued our report thereon dated August 21, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Standards of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards. We provision for any liability that may have resulted has been recognized in the Council's general purpose financial statements.

State law requires deposits in banks to be fully secured by Federal Deposit Insurance as the pledge of securities owned by the fiscal agent bank. As June 30, 1996, the Council had deposits totaling \$13,442 which were not secured as state law requires.

We considered this instance of noncompliance in forming our opinion on whether the Council'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 our report dated August 21, 1996 on those general purpose financial statements.

MEMBER OF THE  
FEDERAL RESERVE BANK  
MEMBER OF THE  
FEDERAL RESERVE BANK  
MEMBER OF THE  
FEDERAL RESERVE BANK

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

#### **Insufficient Segregation of Accounting Functions**

##### **Finding:**

Due to the small number of accounting personnel, the Council did not have adequate segregation of functions within the accounting system.

##### **Recommendation:**

Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

##### **Response:**

No response is considered necessary.

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

Our consideration of the internal control structure would not necessarily discuss all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily discuss all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

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

*Darrell, Sikes, Kolder, Frederick, & Quincy*

A Corporation of Certified Public Accountants

Bogart City, Louisiana  
August 21, 1996

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(INCORPORATED IN THE STATE OF MISSISSIPPI)

1. J. D. DARNALL, CPA  
2. J. S. SIKES, CPA  
3. W. H. KOLDER, CPA  
4. R. L. FREDERICK, CPA  
5. R. A. RAINEY, CPA  
6. J. H. RAINEY, CPA  
7. J. H. RAINEY, CPA  
8. J. H. RAINEY, CPA

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MEMPHIS, TENNESSEE  
38102-1001

1000 1/2 South Main  
MEMPHIS, TENNESSEE  
38102-1001

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38102-1001

## Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

The Board of Directors  
St. Mary Council on Aging, Inc.  
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Council on Aging, Inc. (a nonprofit organization), as of and for the year ended June 30, 1986, and have issued our report thereon dated August 27, 1986.

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

The management of the St. Mary Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed 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, objectives of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the St. Mary Council on Aging, Inc. for the year ended June 30, 1986, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

ISSUED IN  
ACCORDANCE WITH  
STANDARD ON AUDITING  
NO. 1, AS AMENDED  
EFFECTIVE WITH A MODIFICATION

INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER COST INFORMATION

ST. MARY COUNCIL ON ACBHO, INC.

Statement of Expenditures - Budget (GAAP Basis) and Actual -  
 All Special Revenue Funds  
 Year Ended June 30, 1994

	Budgeted	Actual	Variance - Favorable (Unfavorable)
<b>Child Life</b>			
Salaries	\$ 4,814	\$ 4,238	\$ (576)
Fringe	586	624	(38)
Travel	98	31	67
Operating services	272	381	(109)
Operating supplies	34	59	(25)
Capital outlay	13	28	(15)
	<u>\$ 5,827</u>	<u>\$ 5,261</u>	<u>\$ (566)</u>
<b>Diaper Center</b>			
Operating services	\$ 3,853	\$ 3,853	\$ -
<b>Infocare</b>			
Salaries	\$ 6,854	\$ 7,218	\$ (364)
Fringe	227	888	(661)
Travel	332	717	(385)
Operating services	472	627	(155)
Operating supplies	63	31	32
Capital outlay	28	28	0
	<u>\$ 8,782</u>	<u>\$ 9,319</u>	<u>\$ (537)</u>
<b>Medical Center</b>			
Salaries	\$25,500	\$25,812	\$ 312
Fringe	2,800	2,808	(8)
Travel	200	175	25
Operating services	<u>1,600</u>	<u>1,600</u>	<u>0</u>
	<u>\$29,900</u>	<u>\$29,795</u>	<u>\$ 105</u>

ST. MARY COUNCIL ON ACIDS, 1996

Statement of Expenditures - Budget (GAAP Basis) and Actual -  
All Special Revenue Funds  
Year Ended June 30, 1996

	Budgeted	Actual	Variance - Favorable (Disfavorable)
<b>Title III-B</b>			
Salaries	\$131,317	\$129,633	\$1,684
Fringe	28,368	18,147	10,221
Travel	4,861	4,231	630
Operating services	90,913	29,166	61,747
Operating supplies	13,583	13,288	295
Other costs	8,000	7,840	160
Capital outlay	637	528	109
	<u>\$287,637</u>	<u>\$203,533</u>	<u>\$84,104</u>
<b>Title III-B-1</b>			
Salaries	\$ 16,208	\$ 16,436	\$ (228)
Fringe	3,132	2,339	893
Travel	441	388	53
Operating services	2,003	2,863	(860)
Operating supplies	383	456	(73)
Capital outlay	63	63	
	<u>\$ 21,830</u>	<u>\$ 23,435</u>	<u>\$ (1,605)</u>
<b>Title III-B-2</b>			
Salaries	\$ 69,213	\$ 68,935	\$ 278
Fringe	2,914	7,878	(4,964)
Travel	11,834	12,638	(804)
Operating services	7,955	6,238	1,717
Operating supplies	1,868	1,947	(79)
Capital outlay	288	253	35
	<u>\$ 96,102</u>	<u>\$ 97,685</u>	<u>\$ (1,583)</u>
<b>Title III-B</b>			
Salaries	\$ 5,430	\$ 5,457	\$ (27)
Fringe	578	590	(12)
Travel	25	17	8
Operating services	662	648	14
Operating supplies	48	59	(11)
Capital outlay	38	30	8
	<u>\$ 6,881</u>	<u>\$ 6,798</u>	<u>\$ 83</u>

Manufacturing Overhead	2011	2012	2013	2014	Total
\$ 1,100	\$ 11,779	\$ -	\$ 1,000	\$ 11,779	\$ 24,558
4,300	38,779	38,779	38,779	38,779	154,136
-	-	-	20,000	-	20,000
-	-	-	2,000	-	2,000
-	-	-	100	-	100
-	-	-	1,000	-	1,000
-	-	-	-	-	17,000
-	-	-	-	-	7,000
-	-	-	-	-	1,000
-	-	-	20,000	-	20,000
1,100	31,779	38,779	38,779	31,779	141,936
16,000	111,779	138,000	-	138,000	393,779
16,000	111,779	138,000	-	138,000	393,779
-	-	1,000	10,000	-	11,000
-	-	1,000	1,000	-	2,000
\$ -	\$ -	\$ 1,000	\$ 11,000	\$ -	\$ 12,000

FD-302 (REVISED) (INSTRUCTIONS, 1956)

Condition Statement of Revenues, Expenditures, and Changes in Fund Balances -  
All Special Revenue Funds  
Year Ended June 30, 1956

	Title 111-5-1	Title 111-5-2	Title 111-5-3	Title 111-5-4	Title 111-5-5	Similar Other	Outstanding
<b>Revenues</b>							
Intergovernmental	\$ 10,106	\$0,000	\$ 20,000	\$ 1,000	\$ 1,000	\$ 10,000	\$ 5,000
Proprietary	20,000	0,000	20,000	-	-	-	-
Total (and without transfer)	30,106	0,000	40,000	1,000	1,000	10,000	5,000
Total revenues	30,106	0,000	40,000	1,000	1,000	10,000	5,000
<b>Expenditures</b>							
Current -							
Salaries	10,000	10,000	10,000	1,000	1,000	-	2,000
Printing	10,000	0,000	0,000	0,000	0,000	-	0,000
Tuition	0,000	0,000	0,000	0,000	0,000	-	0,000
Operating supplies	10,000	0,000	0,000	0,000	0,000	0,000	0,000
Operating supplies	10,000	0,000	0,000	0,000	0,000	-	0,000
Other costs	0,000	0,000	0,000	0,000	0,000	-	0,000
Capital outlay	0,000	0,000	0,000	0,000	0,000	-	0,000
Total current expenditures	30,000	10,000	10,000	1,000	1,000	0,000	2,000
Balance (deficiency) of revenues over expenditures	10,106	0,000	30,000	0,000	0,000	10,000	3,000
<b>Other financing sources (uses)</b>							
Special financing sources in	0,000	-	0,000	0,000	0,000	-	0,000
Special financing out	-	-	-	-	-	10,000	-
Total other financing sources (uses)	0,000	-	0,000	0,000	0,000	10,000	0,000
<b>Balance of revenues and other special financing sources and uses</b>							
	0	0,000	0,000	0	0	0,000	0
<b>Fund balances, beginning of year</b>							
	0	0	0	0	0	0	0
<b>Fund balances, end of year</b>							
	0	0,000	0,000	0	0	0,000	0



ST. BARR COUNCIL ON AGING, INC.

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - General Fund  
Year Ended June 30, 1988

Local and miscellaneous	
St. Mary Parish Government	
City of Wetmore	\$ 21,000
City of Franklin	3,500
Town of Berwick	6,000
Food shortage	2,000
Miscellaneous	3,420
Contributions	13,788
Utility Assistance	3,000
Interest	1,880
Total revenues	<u>28,388</u>
	<u>28,388</u>
Expenditures	
Current -	
Operating services	2,820
Operating supplies	1,890
Other needs	3,260
Total expenditures	<u>8,010</u>
Excess of revenues over expenditures	20,378
Other financing uses	
Opening transfer out	<u>(18,320)</u>
Excess of revenues over expenditures and other uses	20,058
Fund balance	
Beginning of year	<u>362,018</u>
End of year	<u>382,076</u>

SCHEDULE OF INDIVIDUAL FINANCIAL STATEMENTS

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OPTIONAL FORM NO. 10  
MAY 1962 EDITION  
GSA FPMR (41 CFR) 101-11.6

1132

ST. MARY COUNCIL ON AGING, INC.  
Franklin, Louisiana

Financial Report

Year Ended June 30, 1968

1132

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. This 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 DEC 17 1968

#### SUPPLEMENTAL INFORMATION

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

<u>Accounting Controls</u>	<u>Administrative Controls</u>	
	<u>General Requirements</u>	<u>Specific Requirements</u>
Receipts/Revenue Disbursements/Expenditures Reported	Political Activity Civil Rights Cash Management Federal Financial Reports Allowable Costs/Cost Principles Drug-Free Workplace Act Administrative Requirements	Eligibility Types of services allowed or disallowed

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

During the year ended June 30, 1986, the St. Mary Council on Aging, Inc. had no major Federal financial assistance programs and expended 68% of its total Federal financial assistance under the following nonmajor Federal financial assistance programs: Title III B - Supportive Services and Federal Transit Administration - Non-subsidized Area Public Transportation.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

ST. PERRY COUNCIL ON GOING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

J. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

K. Annual and Sick Leave

The Council's policy allows full time employees to carry forward 3 days of unused sick leave and 3 days of annual leave beyond the fiscal year end. Accumulated unused annual leave was \$2,874 at June 30, 1994.

Note 2 Cash

Under state law, the Council may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Council may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1994, the Council has cash (bank balances) totaling \$418,386, as follows:

Demand deposits	\$130,939
Certificates of deposits	<u>287,447</u>
Total	<u>\$418,386</u>

These deposits 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 bank. 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. Deposit balances (bank balances) at June 30, 1994 are as follows:

Bank balances	\$475,380
At June 30, 1994, the deposits are secured as follows:	
Federal deposit insurance	<u>628,318</u>
Uninsured deposits at June 30, 1994	<u>\$ 71,442</u>

III. BARY COUNCIL ON AGING, INC.

Schedule of Questioned Costs  
Year Ended June 30, 1978

There are no questioned costs in this reporting period.

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

MEMBERSHIP FIRM REGISTERED PUBLIC ACCOUNTANTS

1000 Lakeside Drive  
Metairie, Louisiana 70002  
Phone: (504) 885-1100  
Telex: 511000  
Cable: 511000  
Fax: (504) 885-1100

MEMBERSHIP FIRM REGISTERED PUBLIC ACCOUNTANTS

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Fax: (504) 885-1100

## Independent Auditor's Report

The Board of Directors  
St. Mary Council on Aging, Inc.  
Franklin, Louisiana

We have audited the accompanying general purpose financial statements of the St. Mary Council on Aging, Inc. (a nonprofit organization), as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the St. Mary Council on Aging, Inc. as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 21, 1996 on our consideration of the St. Mary Council on Aging, Inc.'s internal control structure and a report dated August 23, 1996 on its compliance with laws and regulations.



# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT AUDITORS

1. Louisiana, 174  
2. California, 174  
3. Illinois, 174  
4. Indiana, 174  
5. Michigan, 174  
6. Missouri, 174  
7. New York, 174  
8. North Carolina, 174  
9. Ohio, 174  
10. Pennsylvania, 174  
11. Texas, 174  
12. Virginia, 174  
13. West Virginia, 174

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1000 Market Street, Suite 1000  
San Francisco, CA 94102

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1000 MARKET STREET  
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TELEPHONE (415) 774-1100  
FAX (415) 774-1101

MEMO

MEMO  
DATE: 08/21/96  
TO: THE BOARD OF DIRECTORS  
FROM: THE AUDITORS

RE: FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 1996

DATE: 08/21/96  
TO: THE BOARD OF DIRECTORS  
FROM: THE AUDITORS

RE: FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 1996

DATE: 08/21/96  
TO: THE BOARD OF DIRECTORS  
FROM: THE AUDITORS

## Independent Auditor's Report on Schedule of Federal Financial Assistance

The Board of Directors  
St. Mary Council on Aging, Inc.  
Franklin, Louisiana

We have audited the general purpose financial statements of the St. Mary Council on Aging, Inc. (a nonprofit organization), as of and for the year ended June 30, 1996, and have issued our report thereon dated August 21, 1996. Those general purpose financial statements are the responsibility of the St. Mary Council on Aging, Inc.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-135, "Audits of State and Local Governments." These standards and OMB Circular A-135 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the St. Mary Council on Aging, Inc., taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Darnall, Sikes, Kolder, Frederick & Rainey*

A Corporation of Certified Public Accountants

Metairie City, Louisiana  
August 23, 1996

MEMORANDUM  
TO: THE BOARD OF DIRECTORS  
FROM: THE AUDITORS  
DATE: 08/21/96

SE. HAYS COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 7 Reserved Fund Balance

The Council receives funding from various utility companies for the restricted purpose of alleviating hardship conditions related to the payment of utility bills for elderly individuals. Funds available at year-end for this purpose have been reserved accordingly. The following summary outlines the activity by fund source for the year ended June 30, 1996:

	Balance July 1, 1995	Revenues July 1, 1995 - June 30, 1996	Disbursements July 1, 1995 - June 30, 1996	Balance June 30, 1996
LACMA	\$3,837	\$3,369	\$3,369	\$3,837
En-By Care	1,336	138	138	1,336
	\$5,203	\$3,507	\$3,507	\$5,203

Note 8 Judgments, Claims, and Similar Contingencies

There is one lawsuit pending against the Council at June 30, 1996. The Council's management believes the lawsuit will be discharged and no liability will be incurred.

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

Note 9 Economic Dependency

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

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.

Expenditures cannot legally exceed appropriations at the individual fund level.

B. Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

1. Fixed Assets

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

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

Fixed assets used in governmental fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types where purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. The estimated amounts of fixed assets are immaterial in these financial statements. Donated fixed assets are stated at their estimated fair market value on the date donated.

ST. MARY COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 3 Summary of Significant Accounting Policies (continued)

Measurable means the amount of transactions can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred, if measurable.

F. 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 and payables.

G. Budgetary Policy

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

The Governor's Office of Elderly Affairs 'OEAA' certifies the Council each year as to the funding levels for each program's grant award.

The Executive Director prepares a proposed budget based on the funding levels provided by OEAA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year.

The budget is prepared on the modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

ST. MARY COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Section 18

Section 18 funds are provided by the United States 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.

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."

General Fixed Assets

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

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types use a financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Their revenues are recognized when measurable in accrual, i.e., when they become measurable and available. Intergovernmental revenues are considered measurable in accrual.

107. BARY COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Outcomes Fund

The Outcomes Program was established to investigate and resolve complaints of any relevant nature on behalf of individuals, especially aged individuals who are residents of long-term care facilities. Outcomes Funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

FCRM (Act 110) Fund

FCRM (Act 110) Funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for maintenance to the Council on Aging. These funds are accounted for in a separate special revenue fund to facilitate tracking of this resource and to ensure its utilization in the budget period. The funds are unrestricted in application and are transferred from this Special Revenue Fund for appropriate application in the General Fund and other Special Revenue Funds.

United Way Fund

This fund reports assistance received from the community's regular United Appeals activity. The funds are received upon application to the United Way Agency and are subject to monitoring by that Agency.

Medicaid Waiver Fund

The Medicaid Waiver Fund is used in amount for funds which are used to provide services that will meet the needs of those diverted or deinstitutionalized beneficiaries whose disabilities preclude the acquisition of certain independent living skills related to the activities of daily living.

SE. BARY COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Title III-D Fund

The Title III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurodegenerative and organic brain dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including: (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment); (2) home injury control; (3) medication management; (4) mental health; (5) volunteer commitment/recruiting, counseling, and education. The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Senior Center Fund

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

ST. PERRY COUNCIL OF 1919, 1920.

Schedule of Disbursements to Board Members  
Year Ended June 30, 1920.

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



ST. MARY COUNCIL ON AGING, INC.

Schedule of Exit Conference  
Year Ended June 30, 1996

An exit conference was held on October 19, 1996, with the St. Mary Council on Aging, Inc. In attendance were:

Dr. Milina Eide, President  
Margaret Kramer, Board Member  
Virginia Todd, Board Member  
Barlow Harris, Board Member  
Jane Peters, Executive Director  
Concilina Anderson, Bookkeeper  
Florance Beverly, Employee  
Sharon Brownard, Gallop Area Agency on Aging  
Ails Taylor, CPA

We reported on the results of our audit and our discovery of a material weakness in internal control, which is reported on page 28.

ST. MARY COUNCIL ON ACTION, 196.

Schedule of Corrective Action Taken on Prior Year Findings  
Year Ended June 30, 1996

There were no prior year findings.

ST. MARY COUNCIL ON AGING, INC.

Schedule of Federal Financial Assistance  
Year Ended June 30, 1984

Program Title	Federal CFDA Number	Program or Award Amount	Revenue Recognized	Expenditures
<b>Department of Health &amp; Human Services</b>				
<b>Medicare</b>				
Passed through the Legislative Committee's Office of Elderly Affairs:				
Title III B-Supportive services	93.064	\$ 59,768	\$ 59,768	\$ 59,768
Title III C-1-Congregate meals	93.064	17,367	17,367	17,367
Title III C-2-Home delivered meals	93.064	22,078	22,078	22,078
Title III D-So-home services	93.064	1,534	1,534	1,534
Title III A-Subsidies	93.062	3,977	3,977	3,977
Title III E-Preventive Health Services	93.043	<u>3,688</u>	<u>3,688</u>	<u>3,688</u>
		<u>\$98,382</u>	<u>\$98,382</u>	<u>\$98,382</u>
<b>U.S. Department of Transportation &amp; Development</b>				
Passed through the St. Mary Parish Government:				
Federal Transit Administration: New-urbanized Area Public Transportation, Project #LA-88-8013, Same Project #743-51- 0382				
	85.599	<u>\$2,132</u>	<u>\$2,132</u>	<u>\$2,132</u>
		<u>\$101,315</u>	<u>\$101,315</u>	<u>\$101,315</u>

OTHER SUPPLEMENTARY INFORMATION

## ST. MARY COUNCIL OF AGING, INC.

## Notes to Financial Statements

## NOTE 10 Changes in Long-Term Debt

	Balance June 30, 1983	Additions	Reductions	Balance June 30, 1984
Accrued annual bond	\$2,479	\$2,000	\$2,041	\$2,438

ST. MARY COUNCIL ON ACTION, INC.

Schedule of Changes in General Fixed Assets  
Year Ended June 30, 1996

	Balance June 30, 1995	Additions	Deletions	Balance June 30, 1996
General fixed assets, at cost:				
Furniture & Fixtures	\$ 49,034	\$6,765	\$29,885	\$25,914
Vehicles	<u>32,382</u>	-	<u>3,350</u>	<u>29,032</u>
Total general fixed assets	<u>\$108,876</u>	<u>\$6,765</u>	<u>\$33,235</u>	<u>\$82,406</u>
Investments in general fixed assets:				
Title III E	\$ 8,214	\$3,007	\$ 783	\$ 8,438
Title III C-1, D-2	5,508	-	3,038	2,470
Title III F	4,432	-	2,197	2,235
Senior Center	10,295	-	2,485	7,810
POM	4,094	-	3,446	648
Local and other	<u>72,323</u>	<u>3,278</u>	<u>9,494</u>	<u>66,107</u>
Total investments in general fixed assets	<u>\$108,876</u>	<u>\$6,765</u>	<u>\$33,235</u>	<u>\$82,406</u>