

Saunders & Associates

Certified Public Accountants

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Independent Auditor's Report on Supplemental Information and Schedule of Federal Financial Assistance

Board of Directors
Franklin Parish Council on Aging, Inc.
Winnsboro, Louisiana

We have audited the financial statements of Franklin Parish Council on Aging, Inc. for the year ended June 30, 1998, and have issued our report thereon dated August 13, 1998. These financial statements are the responsibility of Franklin Parish Council on Aging, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements of Franklin Parish Council on Aging, Inc. taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, and including the Schedule of Federal Financial Assistance, is presented for purposes of additional analysis and is not a required part of the financial statements. The information in these supplemental schedules, including the Schedule of Federal Financial Assistance, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated August 13, 1998 on our consideration of Franklin Parish Council on Aging, Inc.'s internal control structure and a report dated August 13, 1998 on its compliance with laws and regulations.

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountant

August 13, 1998

STATEMENT OF EXPENDITURES - BUDGET (CAP) AND ACTUAL
 SPECIAL REVENUE FUND TYPES

For the Year Ended June 30, 1998

	Budget	Actual	Actual Over (Under) Budget
USCA			
Transfer to File # C-1	\$ 25,141	\$ 19,057	\$ (6,084)
Transfer to File # C-2	7,988	4,580	(3,408)
Total USCA	\$ 33,129	\$ 23,637	\$ (9,492)

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

FRANKLIN COUNTY COLLEGE, CHARLOTTE, N.C.
Winston, La. (State)

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STATEMENT OF EXPENDITURES - BUDGET (GAFF) AND ACTUAL
SPECIAL REVENUE FUND TYPES

For the Year Ended June 30, 1988

	Budget	Actual	Actual Over (Under) Budget
Service Center			
Salaries	\$ 0	\$ 0	\$ 0
Fringe	0	0	0
Meals	0	0	0
Travel	0	0	0
Operating Services	0	0	0
Operating Supplies	3,700	3,700	0
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal	<u>3,700</u>	<u>3,700</u>	<u>0</u>
Transfer To Title 010	<u>20,300</u>	<u>20,300</u>	<u>200</u>
Total Service Center	\$ 24,000	\$ 24,000	\$ 200
Title 010 - Horse Services			
Salaries	\$ 667	\$ 660	\$ 70
Fringe	88	90	(2)
Meals	0	0	0
Travel	500	500	47
Operating Services	267	276	9
Operating Supplies	0	0	0
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal	<u>1,522</u>	<u>1,526</u>	<u>74</u>
Transfer From General Fund	<u>278</u>	<u>(278)</u>	<u>(27)</u>
Total Title 010	\$ 1,800	\$ 1,248	\$ 0
Miscellaneous Grant			
Transfer To Title 010	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Total Miscellaneous Grant	\$ 4,000	\$ 4,000	\$ 0
Title 021 Preventive Health			
Salaries	\$ 0	\$ 0	\$ 0
Fringe	0	0	0
Meals	0	0	0
Travel	0	0	0
Operating Services	460	3,000	2,540
Operating Supplies	3,870	0	(3,870)
Other Costs	0	0	0
Capital Outlay	100	100	0
Total Title 021	\$ 4,430	\$ 3,100	\$ 0

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

FRANKLIN PARISH COUNCIL, ORLEANS, INC.
Covington, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (GAAP) AND ACTUAL**

GENERAL FUND TYPE

For the Year Ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
REVENUES			
Intergovernmental	\$ 10,468	\$ 18,779	8,311
Public Support	0	25,360	25,360
Miscellaneous	0	628	628
Interest Income	0	794	794
Total Revenues	<u>10,468</u>	<u>55,961</u>	<u>41,092</u>
EXPENDITURES			
Current Liabilities:			
Salaries	0	0	0
Fringe	0	0	0
Misc	0	0	0
Travel	0	30	30
Operating Services	0	698	698
Operating Supplies	0	580	580
Other Costs	0	14,336	14,336
Capital Outlay	0	0	0
Utility Assistance	0	0	0
Total Expenditures	<u>0</u>	<u>11,044</u>	<u>11,044</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,468</u>	<u>44,917</u>	<u>31,217</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	1,518	1,518
Operating Transfers Out	<u>(13,485)</u>	<u>(20,607)</u>	<u>(23,262)</u>
Total Other Financing Sources (Uses)	<u>(13,485)</u>	<u>(19,089)</u>	<u>(21,544)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 0</u>	<u>\$ 8,801</u>	<u>\$ 8,801</u>
Fund Balance, Beginning of Year		6,837	
Prior Period Adjustments (Note 1 f)		<u>(211)</u>	
FUND BALANCE, END OF YEAR		<u>\$ 13,627</u>	

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

FRANKLIN PARISH COUNCIL ON AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Encumbrances - Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not used by the Franklin Parish Council on Aging, Inc., in its accounting practices.

Other Financing Sources (Uses) - Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers between funds are recognized at the time of transfer.

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

The Governor's Office of Elderly Affairs "GOEA" notifies 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 GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30th 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 (June 30).

The budget is prepared on a 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.

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.

FRANKLIN PARISH COUNCIL ON AGING, INC.
Morganza, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1990

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting, continued -

Utility Assistance Fund - The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish councils on the aging to provide assistance to the elderly for the payment of their utility bills.

Title III-F Fund - The Title III-F fund are provided by the U. S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the fund to the Council. This program provides preventive health services.

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 and Long-Term Debt - The fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Principal and interest payments on long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.

Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental 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 liability is incurred, if measurable.

FRANKLIN PARISH COUNCIL ON AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1986

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Food Accounting, continued -

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.

Title III C-1 Congregate Meals Fund - Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, 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.

U.S.D.A. Fund - The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Title III-D Fund - The 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 neurological 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.

FRANKLIN PARSONS COUNCIL ON AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1990

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting - The accounts of the Council are organized on the basis of funds and as necessary 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. The Council's revenues 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 funds presented in the financial statements are described as follows:

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 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.

FOIA (Act 35) - FOIA (Act 35) 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 35" funds at its discretion.

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 Supportive Services Fund - Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs 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.

FRANKLIN PARISH COUNCIL ON AGING, INC.
Winnaboo, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1994

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - In 1984, the State of Louisiana passed Act 454 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Franklin Parish Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs and any other entity that provides the Council with federal and state funds.

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 Franklin Parish Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 13 voluntary members who serve three-year terms, governs the Council.

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 government 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 "Audit of State and Local Governmental Units", the industry audit guide issued by the American Institute of Certified Public Accountants; and Subsection VI-Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors, and, the Louisiana Governmental Audit Guide.

EVANGELISM PARISH COUNCIL, OR ADMIN, INC.
 Winnboro, Louisiana

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COMBINED BALANCE SHEET –
 SPECIAL FUNDABLE FUNDS

For the Year Ended June 30, 1999

	Title II F Parishwide Health	Title II B Supportive Services	Title II C-1 Congregate Meals	Title II C-2 Home Delivered Meals	Senior Center
ASSETS					
Cash	\$ 2,777	\$ (5,059)	\$ 4,549	\$ 1,765	\$ 792
Receivables	0	12	212	85	(2)
Prepaid Expenses	0	0	128	0	0
Due From Other Funds	0	4,688	148	698	0
Land and Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Amount to be Provided For Retirement of General Long-Term Debt	0	0	0	0	0
TOTAL ASSETS	\$ 2,777	\$ 2,718	\$ 5,411	\$ 2,485	\$ 792
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 0	\$ 2,000	\$ 5,000	\$ 2,490	\$ 415
Accrued Payroll Taxes	0	20	20	15	0
Compensated Absences Payable	0	0	0	0	0
Deferred Revenues	0	2	217	10	0
Due to Other Funds	2,777	0	0	0	328
Total Liabilities	2,777	2,718	5,411	2,485	792
Fund Equity:					
Investment in General Fixed Assets	0	0	0	0	0
Fund Balances – Retained For					
Prepaid Expenses	0	0	0	0	0
Utilities Assistance	0	0	0	0	0
Reparations to Funding Source	0	0	0	0	0
Unreserved and Unappropriated	0	0	0	0	0
Total Fund Equity	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,777	\$ 2,718	\$ 5,411	\$ 2,485	\$ 792

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

**FRANKLIN PARISH COUNCIL, ON BEHALF OF,
Woodburn, Louisiana**

**COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
CHANGES IN GENERAL FIXED ASSETS**

For the Year Ended June 30, 1988

	Balance June 30, 1986	Additions	Deletions	Balance June 30, 1988
GENERAL FIXED ASSETS AT COST				
Vehicles	\$ 51,387	\$ 0	\$ 0	\$ 51,387
Office Furniture and Equipment	28,884	171	0	29,055
TOTAL GENERAL FIXED ASSETS	\$ 80,271	\$ 171	\$ 0	\$ 81,072
 INVESTMENT IN GENERAL FIXED ASSETS				
Property Acquired Prior to July 1, 1985 ^(a)	\$ 4,650	\$ 0	\$ 0	\$ 4,650
Property Acquired After July 1, 1985				
With Funds From:				
Title II D - In - Home Services	38	0	0	38
General Fund	12,818	0	0	12,818
Title II C - 1	0	0	0	0
Title II C - 2	2,279	0	0	2,279
Title II - Supportive Services	9,852	0	0	9,852
Senior Center	4,598	0	0	4,598
Title II	8	0	0	8
Transportation Department	43,287	8	0	43,295
Act 735	150	8	0	158
Title III F - Preventive Health	1,748	171	0	1,919
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 65,281	\$ 171	\$ 0	\$ 66,052

^(a) Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1985.

^(b) The accompanying notes are an integral part of the financial statements.

FRANKLIN PARISH COUNCIL ON AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1986

NOTE 3: IN-KIND CONTRIBUTIONS, CONTINUED

The primary in-kind contributions consisted of free rent and utilities for the senior center and meal sites, and wages and fringe benefits for volunteer workers.

NOTE 4: BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

NOTE 5: INCOME TAX STATUS

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

NOTE 6: JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There was no litigation pending against the council at June 30, 1986, nor is the Council aware of any unasserted claims.

NOTE 7: FEDERALLY ASSISTED PROGRAMS

The council on aging participates in a number of federally assisted programs. These are audited in accordance with the "Single Audit Act of 1984." Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

In accordance with the "Single Audit Act of 1984" and the Office of Management and Budget Circular A-133, a schedule of federal financial assistance is presented on page 14.

NOTE 10: 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. The grant monies are appropriated each year by the

FRANKLIN PARISH COUNCIL, ORLEANS, LA.
Winnifield, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES**

For the Year Ended June 30, 1998

	General Funds	Special Revenue Funds	Total (Memorandum Only)
REVENUES			
Intergovernmental	\$ 19,779	\$ 199,923	\$ 219,702
Federal Support	38,380	17,169	55,549
Miscellaneous	828	0	828
Interest Income	784	0	784
Total Revenues	59,481	217,092	276,573
EXPENDITURES			
Current Liabilities:			
Salaries	0	89,729	89,729
Fringe	0	8,888	8,888
Travel	0	0	0
Taxes	95	4,449	4,544
Operating Services	696	47,599	48,295
Operating Supplies	589	7,692	8,281
Other Costs	10,808	90,127	100,935
Capital Outlay	0	173	173
Utility Assistance	0	8,383	8,383
Total Expenditures	11,648	200,359	212,007
Excess (Deficiency) of Revenues Over Expenditures	47,833	(83,267)	34,566
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	1,816	82,686	84,502
Operating Transfers Out	(28,842)	(47,873)	(76,715)
Total Other Financing Sources (Uses)	(27,026)	34,813	7,787
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	20,807	(48,454)	(27,647)
Fund Balance, Beginning of Year	6,037	37,713	43,750
Prior Period Adjustment (Note 11)	(437)	0	(437)
FUND BALANCE, END OF YEAR	\$ 5,600	\$ 37,259	\$ 42,859

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

THURLOW PARISH COUNCIL ON AGRIC. INC.
 WINDSOLO, LANCASHIRE

COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1995

	Governmental Fund Types		Account Groups		Total (Monetary Only)
	General Funds	Special Revenue Funds	General Fixed Assets	General Long-Term Debt	
ASSETS					
Cash (Note 3)	\$ 0.75	\$ 38,000	\$ 0	\$ 0	\$ 38,000
Reserves (Note 4)	17,739	5,999	0	0	23,738
Prepaid Expenses	0	100	0	0	100
Due From Other Funds	480	9,820	0	0	10,300
Land and Buildings	0	0	0	0	0
Vehicles	0	0	51,307	0	51,307
Furniture and Equipment	0	0	30,000	0	30,000
Amount to be Reported For Retirement of General Long-Term Debt	0	0	0	0	0
TOTAL ASSETS	\$ 19,274	\$ 55,009	\$ 81,307	\$ 0	\$ 154,479
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ 0.75	\$ 18,660	\$ 0	\$ 0	\$ 18,659
Accrued Payroll Taxes	0	100	0	0	100
Compensated Absences Payable	0	0	0	0	0
Deferred Revenue	0	900	0	0	900
Due to Other Funds	2,794	7,615	0	0	10,409
Total Liabilities	2,794	19,665	0	0	21,599
Fund Equity					
Investment in General Fixed Assets	0	0	81,307	0	81,307
Fund Reserves - Reserved For: Prepaid Expenses	0	0	0	0	0
Utilities Reserves	0	900	0	0	900
Repayment to Funding Source	0	0	0	0	0
Unreserved and Undesignated	16,480	36,404	0	0	52,884
Total Fund Equity	16,480	36,404	81,307	0	133,200
TOTAL LIABILITIES AND FUND EQUITY	\$ 19,274	\$ 55,009	\$ 81,307	\$ 0	\$ 154,479

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

Saunders & Associates
Certified Public Accountants

P.O. Box 3400 • 430 East 7th • Lake Charles, LA 70601 • (504) 486-5100/533-8000 • FAX: (504) 417-2072

Independent Auditor's Report

Board of Directors
Franklin Parish Council on Aging, Inc.
Winnboro, Louisiana

We have audited the accompanying balance sheet of Franklin Parish Council on Aging, Inc. as of June 30, 1998, and the related statements of revenues, expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of Franklin Parish Council on Aging, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States (1994 Revision), Office of Management and Budget Circular A-133, and the OIG Compliance Supplement for Single Audits of State and Local Governments. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Franklin Parish Council on Aging, Inc. as of June 30, 1998, and the results of its operations and changes in its fund balances 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 13, 1998 on our consideration of Franklin Parish Council on Aging, Inc.'s internal control structure and a report dated August 13, 1998 on its compliance with laws and regulations.

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

August 13, 1998

FRANKLIN PARSONS COMPANY, INC.
Memphis, Tennessee

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FRANKLIN FOREIGN COUNCIL ON AGING, INC.
Monroeville, Louisiana

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Franklin Parish Council on Aging, Inc.

Winnboro, Louisiana

REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

For the Year Ended June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the audited, or examined, 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 NOV 13 1996

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FRANKLIN PARISH COUNCIL ON AGING, INC.
Monroe, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET (PAMP) AND ACTUAL**

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1986

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
REVENUES			
Intergovernmental	\$ 248,260	\$ 189,822	\$ (58,438)
Public Support	0	17,168	17,168
Miscellaneous	0	0	0
Interest Income	0	0	0
Total Revenues	<u>248,260</u>	<u>217,000</u>	<u>(31,278)</u>
EXPENDITURES			
Current Liabilities:			
Salaries	82,528	68,789	137
Fringe	7,718	8,085	(367)
Meals	0	0	0
Travel	4,708	4,449	259
Operating Services	45,832	47,984	2,152
Operating Supplies	6,409	7,682	(1,273)
Other Costs	84,496	98,127	(13,631)
Capital Outlay	172	172	0
Utility Assistance	0	6,363	6,363
Total Expenditures	<u>248,260</u>	<u>253,362</u>	<u>5,102</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>0</u>	<u>(36,362)</u>	<u>(36,362)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	68,149	82,804	14,655
Operating Transfers Out	<u>(52,288)</u>	<u>(47,813)</u>	<u>4,475</u>
Total Other Financing Sources (Uses)	<u>15,861</u>	<u>34,991</u>	<u>19,130</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 15,861</u>	<u>(1,371)</u>	<u>\$ (17,232)</u>
Fund Balance, Beginning of Year		87,712	
Plus/Minus Adjustment (Note 1-C)		0	
FUND BALANCE, END OF YEAR		<u>\$ 86,341</u>	

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

to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Spaulders + Associates
SPAUDERS & ASSOCIATES
Certified Public Accountants

August 13, 1986

FRANKLIN PARISH COUNCIL ON BEHALF OF
Wardens, Louisiana

COMPREHENSIVE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1996

	Tire & D In - Home Services	Utilities Assistance	LSCA	Miscellaneous Grant	Total
REVENUES					
Intergovernmental	\$ 1,328	\$ 3,608	\$ 21,804	\$ 4,508	\$ 31,248
Public Support	0	0	0	0	17,380
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Revenues	1,328	3,608	21,804	4,508	31,248
EXPENDITURES					
Current:					
Salaries	682	0	0	0	68,700
Fringe	52	0	0	0	6,889
Meals	0	0	0	0	0
Travel	682	0	0	0	4,440
Operating Services	275	0	0	0	47,888
Operating Supplies	28	0	0	0	7,688
Other Costs	0	0	0	0	90,127
Capital Outlay	0	0	0	0	712
Utility Assistance	0	6,283	0	0	9,283
Total Expenditures	1,644	6,283	0	0	253,288
Excess (Deficiency) of Revenues Over Expenditures	(316)	(2,675)	21,804	4,508	(98,079)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	280	0	0	0	20,688
Operating Transfers Out	0	0	(20,147)	(4,800)	(47,675)
Total Other Financing Sources (Uses)	280	0	(20,147)	(4,800)	28,021
Excess (Deficiency) of Revenues Over Expenditures and Sources (Uses)	0	(2,675)	(743)	0	(1,288)
Fund Balance, Beginning of Year	0	1,415	36,537	0	37,952
Prior Period Adjustment (Note 1C)	0	0	0	0	0
FUND BALANCE, END OF YEAR	\$ 0	\$ 0	\$ 35,794	\$ 0	\$ 36,664

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

FRANKLIN PARK COUNCIL ON AGING, INC.
WILMINGTON, COLORADO

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CARRIED IN FUND BALANCE - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1990

	Title B F Preventive Health	Title B B Supportive Services	Title B C-1 Congregate Meals	Title C-2 Home Delivered Meals	Senior Center
REVENUES					
Intergovernmental	\$ 2,947	\$ 52,738	\$ 22,002	\$ 31,074	\$ 24,881
Patrol Support	0	381	14,871	1,888	267
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Total Revenues	2,947	53,119	36,873	32,962	25,148
EXPENDITURES					
Current					
Salaries	0	88,882	20,808	8,441	0
Fringe	0	4,591	1,752	490	0
Health	0	0	0	0	0
Travel	0	2,447	370	1,025	0
Operating Services	3,082	22,762	11,851	8,378	3,728
Operating Supplies	0	8,888	1,259	608	0
Other Costs	0	18,500	52,872	28,968	0
Capital Outlay	172	0	0	0	0
Utility Assistance	0	0	0	0	0
Total Expenditures	3,254	133,063	87,660	39,902	3,728
Excess (Deficiency) of Revenues Over Expenditures	(707)	(79,944)	(50,787)	(6,940)	(20,820)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	7	83,833	21,828	8,817	0
Operating Transfers Out	0	0	0	0	(20,820)
Total Other Financing Source (Uses)	7	83,833	21,828	8,817	(20,820)
Excess (Deficiency) of Revenues Over Expenditures and Revenues (Uses)	0	0	0	0	0
Fund Balance, Beginning of Year	0	0	0	0	0
Year Period Adjustment (Note 11)	0	0	0	0	0
FUND BALANCE, END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

FRANKLIN PARISH COUNCIL ON GOV'T, INC.
Bossieres, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ACTUAL - GENERAL FUND**

For the Year Ended June 30, 1999

	Programs of the General Fund		
	LOCAL	FDCA	Total
REVENUES			
Intergovernmental			
Public Support	\$ 9,808	\$ 11,779	\$ 21,587
Miscellaneous	25,208	0	25,208
Interest Income	828	0	828
	<u>35,844</u>	<u>0</u>	<u>35,844</u>
Total Revenues	<u>35,844</u>	<u>11,779</u>	<u>47,623</u>
EXPENDITURES			
Current Liabilities:			
Salaries	0	0	0
Fringe	0	0	0
Meals	0	0	0
Travel	0	0	0
Operating Services	30	0	30
Operating Supplies	688	0	688
Other Costs	583	0	583
Capital Outlay	9,615	700	10,315
Grants to Other Funds	0	0	0
	<u>10,896</u>	<u>700</u>	<u>11,596</u>
Total Expenditures	<u>10,896</u>	<u>700</u>	<u>11,596</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>24,948</u>	<u>11,079</u>	<u>36,027</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	1,518	0	1,518
Operating Transfers Out	<u>(28,968)</u>	<u>(11,089)</u>	<u>(40,057)</u>
Total Other Financing Sources (Uses)	<u>(27,450)</u>	<u>(11,089)</u>	<u>(38,539)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>1,598</u>	<u>0</u>	<u>1,598</u>
Fund Balance, Beginning of Year	6,007	0	6,007
Prior Period Adjustment (Note 11)	<u>(437)</u>	<u>0</u>	<u>(437)</u>
FUND BALANCE, END OF YEAR	<u>\$ 7,070</u>	<u>\$ 0</u>	<u>\$ 7,070</u>

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

FRANKLIN PARISH COUNCIL ON ADMIN, INC.
MORNING, LOUISIANA

Page 2 of 2

COMPARING BALANCE SHEET -
SPECIAL, NON-MAJ FUND

For the Year Ended June 30, 1998

	Title 11 D In-Home Services	Utilities Assistance	WIC	Miscellaneous Grant	Total
ASSETS					
Cash	\$ (882)	\$ 800	\$ 28,494	\$ 4,900	\$ 33,312
Permittees	0	0	5,000	0	5,000
Prepaid Expenses	0	0	0	0	100
Due From Other Funds	488	0	0	0	5,000
Land Acquisitions	0	0	0	0	0
Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Accounts Debit Projected Plan Retirement of General Long-Term Debt	0	0	0	0	0
TOTAL ASSETS	\$ 17	\$ 800	\$ 33,494	\$ 4,900	\$ 39,311
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 18	0	0	0	10,583
Accrued Payroll Taxes	1	0	0	0	138
Compensated Absence Payable	0	0	0	0	0
Unfunded Pension	0	0	0	0	328
Due to Other Funds	0	0	0	4,900	7,652
Total Liabilities	17	0	0	4,900	18,681
Fund Equity:					
Investment in General Fixed Assets	0	0	0	0	0
Fund Reserves - Reserved For:					
Prepaid Expenses	0	0	0	0	0
Utilities Assistance	0	800	0	0	908
Payment to Funding Source	0	0	0	0	0
Unreserved and Undesignated	0	0	33,494	0	33,494
Total Fund Equity	0	800	33,494	0	38,494
TOTAL LIABILITIES AND FUND EQUITY	\$ 17	\$ 800	\$ 33,494	\$ 4,900	\$ 39,311

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

FRANKLIN PARISH COUNCIL ON AGING, INC.
Winniford, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 1995

Federal Grantor/Pass Through Grantor Name/Program Name	Federal CFDA Number	Program Or Award Amount	Revenue Recognized	Expenditures
<u>United States Department of Health and Human Services:</u>				
Passed Through the Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:				
Title III B - Supportive Services	93.046	\$ 34,418	\$ 34,418	\$ 34,418
Title III C-1 - Congregate Meals	93.046	51,872	51,872	51,872
Title III C-2 - Home Delivered Meals	93.046	15,080	15,080	15,080
Title III D - In-Home Services	93.046	1,147	1,147	1,147
Title III F - Preventive Health	93.043	2,514	2,514	2,514
Total United States Department of Health and Human Services			<u>105,111</u>	<u>105,111</u>
<u>United States Department of Agriculture:</u>				
Passed Through the Louisiana Governor's Office of Elderly Affairs - Food Distribution Programs:				
Cash - In-Use - of Commodities	19.870	21,004	21,004	21,004
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 126,115	\$ 126,115

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

SUPPLEMENTAL INFORMATION

FRANKLIN PARISH COUNCIL ON AGING, INC.
BIBIBERTO, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Budget Policy, continued -

Expenditures cannot legally exceed appropriations on an individual level.

Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund, because they were not legally required and the amount of revenue to be received under this program could not be determined.

Total Columns of 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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Intended eliminations have not been made in the preparation of this data.

Compensated Absences - Employees of the Franklin Parish Council on Aging, Inc., earn from 18 to 30 days of annual leave each year with 18 days allowed to be carried over to next year, depending on their length of service and the employee's working status (full-time or part-time). Provided that funds are available, employees are compensated upon termination of employment for current-year accrued annual leave, not in excess of five working days. Employees earn up to 12 days of sick leave each year, and can accumulate up to 60 days. Employees are not paid for accrued sick leave at termination. Although the employees' leave benefits have not been recognized and accrued at June 30, 1996, the amounts are not material to the financial statements.

Related Party Transactions - There were no related party transactions during the fiscal year.

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. D.S.D.A. cash-in-lieu of commodities funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food costs in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (POMA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures. The Title III-B, C-1, C-2, and D & F programs are funded based on actual operating costs incurred.

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Independent Auditor's Report on Compliance with Laws, Regulations,
Contracts and Grants Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards

Board of Directors
Franklin Parish Council on Aging, Inc.
Winnshoro, Louisiana

We have audited the financial statements of Franklin Parish Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated August 13, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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

Scudder & Associates
FARMERS & ASSOCIATES
Certified Public Accountants

August 13, 1996

FRANKLIN PARSONS COUNCIL ON AGING, INC.
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 2: FINANCIAL POLICIES AND SOURCES OF FUNDS. CONTINUED

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Needs and Heating Help programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenues when the cash is received because the Council cannot predict the timing and the amount of receipt.

NOTE 3: CASH

At June 30, 1996, the carrying amount of the Council's deposits were as follows:

Payroll - Checking	\$ 44
Operating - Checking	<u>18,965</u>
Cash on deposit in banks	<u>\$ 18,965</u>

All of these deposits were covered by federal depository insurance.

NOTE 4: RECEIVABLES - SPECIAL REVENUE

Grant Receivables at June 30, 1996, consisted of reimbursements for expenses incurred under the following program:

Program	Amount
U.S.D.A.	\$ 5,880
Miscellaneous	17,740
Title III B	10
Title III C-1	313
Title III C-2	62
Senior Center	<u>1 31</u>
Total	<u>\$ 23,987</u>

NOTE 5: IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditures related to the use of the in-kind been recorded.

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:

General Requirements

- | | |
|--|-------------------------------------|
| (1) Political activity | (4) Federal financial reports |
| (2) Davis-Bacon Act compliance | (7) Allowable cost/claim principles |
| (3) Civil rights | (8) Drug free workplace |
| (4) Cash management | (9) Administrative requirements |
| (5) Real property acquisition and relocation | |

Specific Requirements

- | | |
|---|--|
| (1) Types of services allowed or not allowed | (4) Federal financial reports and claims for advances and reimbursements |
| (2) Eligibility | (5) Cost allocation |
| (3) Matching, level of effort, or cost-sharing and allowability of amounts claimed or used for matching | (6) Special requirements, if any |
| | (7) Monitoring subrecipients |

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

During the year ended June 30, 1996, Franklin Parish Council on Aging, Inc. had no major federal financial assistance programs and expended 88 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III D Supportive Services, Title III C-1 Congregate Meals, Title III C-2 Home Delivered Meals.

We performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we 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 federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce

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Independent Auditor's Report on Internal Control Structure
Used in Administering Federal Financial Assistance Programs

Board of Directors
Franklin Parish Council on Aging, Inc.
Monroe, Louisiana

We have audited the financial statements of Franklin Parish Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated August 13, 1996.

We conducted our audits 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-134, *Audits of State and Local Governments*. Those standards and OMB Circular A-134 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of Franklin Parish Council on Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the Franklin Parish Council on Aging, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-134. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated August 13, 1996.

The management of Franklin Parish 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 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.

might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Samuel & Associates
SAMUEL & ASSOCIATES
Certified Public Accountants

August 13, 1996

Sounders & Associates
Certified Public Accountants

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

Board of Directors
Franklin Parish Council on Aging, Inc.
Monroe, Louisiana

We have audited the financial statements of Franklin Parish Council on Aging, Inc. for the year ended June 30, 1998, and have issued our report thereon dated August 13, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States (1998 Revision). These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of Franklin Parish Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Franklin Parish Council on Aging, Inc. for the year ended June 30, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that

FRENCHLIN PARISH COUNCIL ON AGING, INC.
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 10: ECONOMIC DEPENDENCY - CONTINUED

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.

NOTE 11: PRIOR PERIOD ADJUSTMENTS

The prior period adjustment of \$411 to the General Fund was to clear prior years adjustments not previously recorded.

NOTE 12: PENSION PLAN

All employees of the Council are members of the Social Security System. In addition to the employee contribution withheld at 7.65 per cent of gross salary, the Council contributes an equal amount to the Social Security system.

NOTE 13: POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Council has no retired employees at June 30, 1996.

NOTE 14: INVENTORY

No inventory at June 30, 1996.

FERRELL PARISH COLLEGE, CALINGING, INC.
 Winnsboro, Louisiana

Page 1 of 3

STATEMENT OF EXPENDITURES - BUDGET (GAP) AND ACTUAL
 SPECIAL REVENUE FUND TYPES

For the Year Ended June 30, 1998

	Budget	Actual	Actual Over (Under) Budget
Title II Supportive Services			
Salaries	\$ 59,850	\$ 58,962	\$ 888
Fringe	4,887	4,871	16
Meals	0	0	0
Travel	2,266	2,447	(181)
Operating Services	29,379	29,752	(373)
Operating Supplies	5,281	5,888	(607)
Other Costs	13,298	13,300	(2)
Capital Outlay	0	0	0
Subtotal	124,961	127,220	(2,259)
Transfer From General Fund	(75,107)	(66,883)	(8,224)
Transfer From Senior Center	(20,000)	(20,000)	0
Transfer From Miscellaneous Grant	(4,500)	(4,500)	0
Total Title II	\$ 25,354	\$ 35,837	\$ (10,483)
Title III C-1 Congregate Meals			
Salaries	\$ 22,007	\$ 22,024	\$ (17)
Fringe	1,889	1,792	97
Meals	0	0	0
Travel	264	274	(10)
Operating Services	11,626	11,621	5
Operating Supplies	881	1,028	(147)
Other Costs	23,872	23,922	(50)
Capital Outlay	0	0	0
Subtotal	63,539	63,661	(122)
Transfer From General Fund	(5,782)	(5,782)	0
Transfer From USDA	(62,141)	(62,817)	676
Total Title III C-1	\$ (4,626)	\$ (4,938)	\$ 312
Title III C-2 Home Delivered Meals			
Salaries	\$ 6,271	\$ 6,441	\$ (170)
Fringe	544	483	61
Meals	0	0	0
Travel	348	1,322	(974)
Operating Services	5,291	5,222	69
Operating Supplies	488	488	0
Other Costs	20,268	20,362	(94)
Capital Outlay	0	0	0
Subtotal	33,510	34,320	(810)
Transfer From General Fund	(4,000)	(5,127)	1,127
Transfer From USDA	(2,500)	(4,500)	2,000
Total Title III C-2	\$ 27,010	\$ 24,693	\$ 2,317

¹ The accompanying tables are an integral part of the financial statements.

Saunders & Associates
Certified Public Accountants

P.O. Box 7400 • 2202 Ely Street • New Orleans, Louisiana 70179 • (504) 586-1313 • (504) 586-1314 • (504) 586-1315

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

Board of Directors
Franklin Parish Council on Aging, Inc.
Winthrop, Louisiana

We have audited the financial statements of Franklin Parish Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated August 13, 1996.

In connection with our audit of the financial statements of Franklin Parish Council on Aging, Inc., and with our consideration of Franklin Parish Council on Aging, Inc.'s control structure used to administer federal financial assistance programs, as required by OMB Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, 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 substantially less in scope than an audit, the objective of which is the expression of an opinion on Franklin Parish Council on Aging, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these 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 Franklin Parish Council on Aging, Inc. had not complied, in all material respects, with these requirements.

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

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountant

August 13, 1996

FRANKLIN PARISH COUNCIL ON AGING, INC.
Monroe, Louisiana

SCHEDULE OF FINDING AND QUESTIONED COSTS

For the Year Ended June 30, 1986

INTERNAL CONTROL ISSUES

1. Condition: There is an inadequate number of personnel for the Council to have an adequate system of control.

CAUSE AND STATUS: It is noted that it is not cost-beneficial to the Council to correct this deficiency.

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

Saunders & Associates
Certified Public Accountants

P.O. Box 1488 • 640 East 12th • 666, Oklahoma 74108 • 405/426-7126/157-8148 • FAX 405/426-2212

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

Board of Directors
Franklin Parish Council on Aging, Inc.
Winnsboro, Louisiana

We have audited the financial statements of Franklin Parish Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated August 13, 1996.

We have applied procedures to test Franklin Parish Council on Aging, Inc.'s compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

- | | |
|--------------------------------|-------------------------------------|
| (1) Political activity | (6) Allowable costs/cost principles |
| (2) Davis-Bacon Act compliance | (7) Drug free workplace |
| (3) Civil rights | (8) Administrative requirements |
| (4) Cash management | |
| (5) Federal financial reports | |

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Franklin Parish Council on Aging, Inc. had not complied, in all material respects, with those requirements. The results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountant

August 13, 1996

FRENCH FRUIT CANNING CO., INC.
Winnsboro, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1966

The exit conference was held on August 13, 1966. Those in attendance were Mike Willingham, Auditor, Mr. Bennett Bradley, Executive Director of the Council.

I reported that I did not discover any material weaknesses in internal control.

A separate management letter has not been issued.

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

FARMERS FARMERS COUNCIL ON AGING, INC.
Monroe, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

June 30, 1986

INTERNAL CONTROL ISSUES

1. Condition: There is an inadequate number of personnel for the Council to have an adequate system of control.

Current Status: See current audit finding number 1.

COMPLIANCE ISSUES

2. Condition: Out of 18 C-3 participant files tested, 2 had not been reassessed within 6 months.

Current Status: This finding has been cleared.

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