

ST. MARTIN COUNCIL ON ACCO^UN^TS, INC.

Notes to Financial Statements (Continued)

Note 1 Summary of Significant Accounting Policies (Continued)

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. Inherent adjustments 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 when 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 to these financial statements. Depreciated fixed assets are stated at their estimated fair market value on the date stated.

2. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

a subsidiary of DELOITTE AND TOUGHER LLP

100 N. Canal Street
P.O. Box 1000
New Orleans, Louisiana 70116
Tel: (504) 581-1000
Fax: (504) 581-1001

100 Poydras Street, 27th
Floor, New Orleans, LA 70112
Tel: (504) 581-1000
Fax: (504) 581-1001
Client: St. Martin Council on Aging, Inc.
Report Period: 6/30/98
Report Date: 7/15/98

MEMPHIS
Fugate Street, Suite 200

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

David L. Sikes, CPA
100 Poydras Street, 27th
Floor, New Orleans, LA 70112
Tel: (504) 581-1000
Fax: (504) 581-1001
Client: St. Martin Council on Aging, Inc.
Report Period: 6/30/98
Report Date: 7/15/98

The Board of Directors
St. Martin Council on Aging, Inc.
Brennan Bridge, Louisiana

Don
100 Poydras Street, 27th
Floor, New Orleans, LA 70112
Tel: (504) 581-1000
Fax: (504) 581-1001
100 Poydras Street, 27th
Floor, New Orleans, LA 70112
Tel: (504) 581-1000
Fax: (504) 581-1001
100 Poydras Street, 27th
Floor, New Orleans, LA 70112
Tel: (504) 581-1000
Fax: (504) 581-1001
100 Poydras Street, 27th
Floor, New Orleans, LA 70112
Tel: (504) 581-1000
Fax: (504) 581-1001

We have audited the general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated July 15, 1998.

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, "Standards 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.

The management of St. Martin 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 general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk 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. Martin 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

MEMPHIS
MEMPHIS OFFICE
100 Poydras Street, 27th
Floor, New Orleans, LA 70112
Tel: (504) 581-1000
Fax: (504) 581-1001

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

Note 1 Summary of Significant Accounting Policies (Continued)

Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

K. Annual and Sick Leave

The Council's policy allows full time employees to carry forward 48 days of unused sick leave and 30 days of annual leave beyond the fiscal year end. Full-time employees earn 1 1/2 days of sick leave and 1 1/2 days of annual leave per month. An employee may be paid for 18 days of unused annual leave and 90 days of unused sick leave upon separation. The liability for accumulated annual leave has been reported in the General Long-Term Debt Account Group.

Note 2 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 3 Income Tax Status

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

Note 4 Cash and Interest-Bearing Deposits

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 laws and national banks having principal offices in Louisiana. As June 30, 1998, the Council has cash and interest-bearing deposits (bank balances) totaling \$48,799.

Deposits balances (bank balances) at June 30, 1998, totaled \$60,553 and are fully secured by federal deposit insurance.

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

Note 3 Operating Transfers In, Out

	Funds transferring out:			
	Miscellaneous Grants	Medicaid	Senior Center	General Fund
Funds transferring in:				
Title III-B	\$4,300	\$1,694	\$23,816	\$ 2,569
Title III C-2	-	-	-	12,987
Title III-B	-	-	-	1,284
Title III-F	-	-	-	219
Title C-1	-	-	-	1,082
Medic Fund	-	-	-	1,553
Outcomes	-	-	-	1,182
Section 16	-	-	-	9,123
	<u>\$4,300</u>	<u>\$1,694</u>	<u>\$23,816</u>	<u>\$29,771</u>

	Funds transferring out:			
	Section 18	Age 325 Fund	Personal Care Attendants	Total
Funds transferring in:				
Title III-B	\$23,828	\$21,779	\$23,937	\$ 69,544
Title III C-2	-	-	-	12,987
Title III-B	-	-	-	1,284
Title III-F	-	-	-	219
Title C-1	-	-	-	1,082
Medic Fund	-	-	-	1,553
Outcomes	-	-	-	1,182
Section 16	-	-	-	9,123
	<u>\$23,828</u>	<u>\$21,779</u>	<u>\$23,937</u>	<u>\$123,157</u>

Note 4 Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ -	\$4,099
Special Revenue Funds:		
Personal Care Attendants	4,325	-
Medicaid of Louisiana	-	148
	<u>\$4,325</u>	<u>\$4,247</u>

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

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	Revenue July 1, 1995 - June 30, 1996	Disbursements July 1, 1995 - June 30, 1996	Balance June 30, 1996
Energy	\$ 39	\$1,398	\$1,984	\$ 53
LA Power & Light (LAP&L)				
Light Helping	39	157	48	148
Rural (LACRA)				
Energy	293	267	688	76
Central LA Electric Co. (CALCO)	19	261	150	130
South LA Electric Co.	22	22	6	38
	\$ 393	\$2,327	\$4,778	\$ 897
	*****	*****	*****	*****

The Council sponsors a fundraiser in which the funds received are restricted for the purpose of purchasing meals for the elderly individuals of the parish. Funds available at year-end for this purpose have been reserved accordingly. The balance at June 30, 1996, is \$7,314.

Note 8: Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council at June 30, 1996. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

Note 9 Changes in Long-Term Debt

	Balance June 30, 1979	Additions	Deletions	Balance June 30, 1980
Accrued annual lease	\$3,388	\$ 856	\$ -	\$4,113
Notes payable	-----	7,354	1,915	3,379
	\$3,388	\$8,210	\$1,915	\$9,493
	-----	-----	-----	-----
				Repaid [Principal]
Notes payable Lender Worldwide, Inc., original amount of \$7,354, payable in 36 monthly installments of \$244, including interest at 12% per annum, secured by equipment				\$5,379
Accrued annual lease is expected to be paid during the fiscal year-end June 30, 1981				6,111
				19,490

The annual requirements to amortize all debt outstanding at June 30, 1980, including interest payments of \$727, are as follows:				
<u>Total ending June 30.</u>				
	1981			\$ 1,042
	1980			2,911
	1980			385

				\$14,317

Note 10 Leases

The Council entered into an operating lease for six premises on August 1, 1980 and continuing for 120 months, at which time the Council renegotiated the lease for another ten years for a monthly rental of \$3,000 per month. Below is a schedule by years of future minimum rentals at June 30, 1984:

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

Note 10 Leases (Continued)

Year ending June 30,

1997	\$12,000
1998	12,000
1999	12,000
2000	12,000
2001	<u>1,000</u>
	\$49,000

Sub-leasing the property is prohibited except for the purpose of using the premises for the benefit of the senior citizens of St. Martin Parish.

Rent expense for the year ended June 30, 1996, is \$22,500.

Note 11 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 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 matters that will adversely affect the amount of funds the Council will receive in the next fiscal year.

SUPPLEMENTAL INFORMATION

ST. MARTIN COUNCIL OR 60190. 198.

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

Revenues:	
Local and miscellaneous -	
St. Martin Parish Police Jury	\$ 20,370
St. Martinville City Council	2,800
City of Lakeview Bridge	5,800
FIS Revenue	7,691
Interest Income	1,443
Fund raising	7,644
Utility assistance	2,315
Donations	413
Fines for noise	2,398
Miscellaneous	<u>3,420</u>
Total revenues	<u>48,133</u>
Expenditures:	
Current -	
Operating services	4,247
Operating supplies	231
Other costs	4,784
Capital outlay	8,131
Debt service:	
Principal	1,975
Interest	<u>712</u>
Total expenditures	<u>19,880</u>
Excess of revenues over expenditures	<u>28,253</u>
Other financing sources (uses):	
Loan proceeds - capital	7,354
Operating transfers in	<u>122,221</u>
Total other financing sources (uses)	<u>129,575</u>
Excess of expenditures and other uses over revenue and other sources	(9,322)
Fund balance, beginning of year	<u>59,861</u>
Fund balance, end of year	\$ 40,539

ST. MARTIN COUNCIL ON AGING, INC.

Statement of Expenditures - Budget (GAAP Basis) and Actual -
All Special Revenue Funds
Year Ended June 30, 1986

	Budgeted	Actual	Variance - Favorable (Unfavorable)
Title III-B			
Salaries	\$182,116	\$182,587	\$ 471
Fringe	12,408	12,340	68
Travel	8,278	7,932	346
Operating services	27,725	27,669	56
Operating supplies	8,117	8,189	72
Other costs	5,893	5,330	563
	<u>\$186,637</u>	<u>\$186,157</u>	<u>\$ 480</u>
Title III-G.1			
Salaries	\$ 18,573	\$ 18,526	\$ 47
Fringe	1,953	1,945	8
Travel	1,893	1,845	48
Operating services	8,228	8,129	99
Operating supplies	774	755	19
Other costs	886	985	99
	<u>\$ 31,538</u>	<u>\$ 31,332</u>	<u>\$ 206</u>
Title III-G.2			
Salaries	\$ 42,854	\$ 42,830	\$ 24
Fringe	4,173	4,151	22
Travel	16,535	16,432	103
Operating services	7,227	7,086	141
Operating supplies	1,856	1,825	31
	<u>\$ 69,145</u>	<u>\$ 69,482</u>	<u>\$ 337</u>
Title III-D			
Salaries	\$ 2,259	\$ 2,138	\$ 121
Fringe	288	288	-
Travel	21	23	2
Operating services	297	282	15
Operating supplies	30	36	6
	<u>\$ 2,891</u>	<u>\$ 2,783</u>	<u>\$ 108</u>

(Continued)

Notes to Financial Statements (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

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. Martin Council on Aging, Inc. are accounted for Capitalized in the General Fixed Assets Account Group and are recorded as expenditures in the government 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.

E. 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 (General and Special Revenue Funds) use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. Intergovernmental revenues are considered susceptible to accrual. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred, if measurable.

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION

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.

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, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the requirements of management in the general purpose financial statements.

Individual 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 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 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 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 condition described above is a material weakness.

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

Dunnell, Stiles, Kolder, Frederick & Rainey

a Corporation of Certified Public Accountants

Kenner, Louisiana
July 18, 1978

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF MISSISSIPPI INCORPORATED

100 N. GULF DRIVE
1-2 FLOORS
MOBILE, MISSISSIPPI 36688
205-875-4100
205-875-4101

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

The Board of Directors
St. Martin Council on Aging, Inc.
Brewer Bridge, Louisiana

We have audited the general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated July 16, 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, "Audits of State and Local Governments." Those 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. Martin Council on Aging, Inc. is the responsibility of the Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the St. Martin 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the board of directors and 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

Brewer, Louisiana
July 16, 1996

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ST. MARTIN CATHOLIC CHURCH, INC

Statement of Expenditures - Budget (GAAP Basis) and actual -
 All Special Revenue Funds
 (Continued)
 Year Ended June 30, 1998

	Budgeted	Actual	Variance - Favorable (Unfavorable)
Title III-F			
Salaries	\$ 2,521	\$ 2,521	\$ -
Fringe	218	140	(11)
Travel	258	146	(11)
Operating services	713	785	26
Operating supplies	<u>44</u>	<u>40</u>	<u>(2)</u>
	\$ 3,774	\$ 3,672	\$ 15
	*****	*****	*****
Reader Center			
Operating services	\$ 2,100	\$ 2,000	\$ -
	*****	*****	*****
Substance			
Salaries	\$ 2,470	\$ 2,506	\$ 36
Fringe	257	248	9
Travel	825	826	(1)
Operating services	477	468	12
Operating supplies	<u>48</u>	<u>47</u>	<u>1</u>
	\$ 4,247	\$ 4,160	\$ 106
	*****	*****	*****
Capital Assistance			
Capital outlay	\$10,610	\$10,610	\$ -
	*****	*****	*****
Audio Fund			
Operating services	\$ 1,353	\$ 1,353	\$ -
	*****	*****	*****

U. S. PUBLIC HEALTH SERVICE, INC.

Condensed Statement of Revenue, Expenditures and
Change in Fund Balance - Budget (XRAY Series) and Actual - All Governmental Fund Types
Year Ended June 30, 1966

	General Fund			Special Revenue Types		
	Budgeted	Actual	variance - favorable or unfavorable	Budgeted	Actual	variance - favorable or unfavorable
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	600,260	620,000	19,740
Programs	-	-	-	28,510	28,779	269
License and other services	20,887	21,721	834	-	-	-
Total revenues	20,887	21,721	834	628,770	648,779	20,009
Expenditures:						
Current:						
Salaries	-	-	-	175,513	168,277	864
Fringe	-	-	-	28,236	28,522	286
Travel	-	-	-	25,100	25,650	550
Operating services	4,286	4,267	19	11,288	10,973	315
Operating supplies	82	81	1	15,000	15,812	812
Other costs	1,762	1,764	2	3,750	3,884	134
Capital outlay	8,071	8,071	-	50,430	50,430	-
Other services	-	-	-	-	-	-
Interest	2,562	1,875	687	-	-	-
Other	712	712	-	-	-	-
Total expenditures	18,973	18,807	1,666	330,016	333,931	3,915
Excess (deficiency) of revenues over expenditures	1,914	2,914	1,000	298,754	314,848	16,094
Other financing sources (uses):						
Loan proceeds - capital	8,071	7,854	217	-	-	-
Operating transfer in	-	-	-	111,804	107,717	4,087
Operating transfer out	(11,760)	(10,770)	990	(18,800)	(18,260)	540
Total other financing sources (uses)	(3,689)	(2,916)	773	(7,996)	(8,543)	547
Excess (deficiency) of revenues and other sources over expenditures and other uses	5,225	5,000	225	290,758	306,305	15,547
Fund balance, beginning of year	25,860	25,860	-	2,860	2,860	-
Fund balance, end of year	\$ 31,085	\$ 30,860	\$ 225	\$ 2,860	\$ 2,860	\$ -

The accompanying notes are an integral part of this statement.

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ST. MARTIN COUNCIL ON AGING, INC.
Broussard Bridge, Louisiana

Financial Report

Year Ended June 30, 1988

Under provisions of state law, this report is a public document. A copy of this report shall be submitted to the parish, or relevant 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 NOV 27 1988

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Combined statement of revenues, expenditures, and changes in fund balances - budget (GMAP Basis) and actual - all governmental fund types	6
Notes to financial statements	7-20
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
Statement of revenues, expenditures, and changes in fund balances - General Fund	23
Combining statement of revenues, expenditures, and changes in fund balances - all special revenue funds	24-25
Statement of expenditures - budget (GMAP Basis) and actual - all special revenue funds	26-27
INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	28-30
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	31
Independent Auditor's Report on the Internal Control Structure used in Administering Federal Financial Assistance Programs	32-34
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	35

	Page
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	35
Independent Auditor's Report on Schedule of Federal Financial Assistance	37
Schedule of Federal Financial Assistance	38
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Changes in General Fixed Assets	40
Schedule of Corrective Action Taken on Prior Year Findings	41
Schedule of Findings and Questioned Costs	43
Schedule of Disbursements to Board Members	43
Schedule of Exit Conference	44

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

Certified Public Accountants

1101 LAKE DRIVE
SUITE 200
NEW ORLEANS, LOUISIANA 70112
PHONE 584-5124
FAX 584-6188

1996

2000 South 5th
Ste. 400
Metairie, Louisiana 70002
New Orleans, Louisiana 70112
Greenville, South Carolina 29615
Houston, Texas 77057
Dallas, Texas 75201
San Antonio, Texas 78205
Fort Worth, Texas 76102
Phoenix, Arizona 85004
San Diego, California 92108
Portland, Oregon 97201
Chicago, Illinois 60606
Denver, Colorado 80202
San Francisco, California 94104
Seattle, Washington 98101
Boston, Massachusetts 02108
New York, New York 10006
Washington, D.C. 20004
Phoenix, Arizona 85004

MEMBER
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Independent Auditor's Report

1996 Financial
Statements
Audited
1996-06-30

1995 Financial
Statements
Audited
1995-06-30

1994 Financial
Statements
Audited
1994-06-30

1993 Financial
Statements
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1992 Financial
Statements
Audited
1992-06-30

1991 Financial
Statements
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1990 Financial
Statements
Audited
1990-06-30

The Board of Directors
St. Martin Council on Aging, Inc.
Breaux Bridge, Louisiana

We have audited the accompanying general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Standards of State and Local Governments." Those 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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Martin 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 reported dated July 10, 1996 on our consideration of the St. Martin Council on Aging, Inc.'s internal control structure and a report dated July 18, 1996 on its compliance with laws and regulations.

MEMBER OF
INTERNATIONAL SOCIETY OF
CERTIFIED ACCOUNTANTS
MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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. Martin 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.

Darnall, Selby, Kehler, Frederick & Reiney
A Corporation of Certified Public Accountants

Bossier, Louisiana
July 16, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Notes to Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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.

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 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.

Title III-E Fund

The Title III-E 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) nutrition assessment/counseling, 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

ST. MARTIN COUNCIL OF WOMEN, INC.

Combined Statement of Revenues, Expenditures, and
Change in Fund Balances - All Governmental Fund Types
Year Ended June 30, 1986

	<u>General</u>	<u>Special Revenues</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Intragovernmental	\$ -	\$250,000	\$ 250,000
Program	-	30,178	30,178
Local and miscellaneous	<u>58,733</u>	<u>-</u>	<u>58,733</u>
Total revenues	<u>58,733</u>	<u>280,178</u>	<u>338,911</u>
Expenditures:			
Current -			
Salaries	-	169,379	169,379
Fringe	-	18,132	18,132
Travel	-	14,450	14,450
Operating services	4,547	58,033	62,580
Operating supplies	371	18,063	18,434
Other costs	4,344	8,484	12,828
Capital outlay	8,171	50,418	58,589
Debt service:			
Principal	1,915	-	1,915
Interest	<u>712</u>	<u>-</u>	<u>712</u>
Total expenditures	<u>19,818</u>	<u>349,374</u>	<u>369,192</u>
Excess (deficiency) of revenues over expenditures	<u>15,863</u>	<u>(129,371)</u>	<u>(113,508)</u>
Other financing sources (uses):			
Loan proceeds - capital	7,354	-	7,354
Operating transfers in	-	122,137	122,137
Operating transfers out	<u>(28,371)</u>	<u>(92,388)</u>	<u>(120,759)</u>
Total other financing sources (uses)	<u>(21,017)</u>	<u>30,749</u>	<u>9,732</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,154)	-	(1,154)
Fund balances, beginning of year	<u>58,733</u>	<u>7,893</u>	<u>66,626</u>
Fund balances, end of year	<u>\$ 57,579</u>	<u>\$ 7,893</u>	<u>\$ 65,472</u>

The accompanying notes are an integral part of this statement.

Notes to Financial Statements (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

supplement to pay for the cost of having an annual audit of the Council's financial statements.

Section 18 Fund

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 annual operating costs of providing transportation services to rural residents within the parish.

PCA Act 315 Fund

PCA (Act 315) Funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance 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.

Medicaid of Louisiana Fund

The Medicaid of Louisiana Fund is used to account for the revenue and expenditures associated with the services the Council rendered in being a Medicaid Enrollment Center.

Personal Care Attendant Fund

The Personal Care Attendant Fund is used to account for funds which are used to provide services that will meet the needs of those directed or semi-institutionalized beneficiaries whose disabilities preclude the acquisition of certain independent living skills related to the activities of daily living.

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 3 Summary of Significant Accounting Policies

A. Presentation of Statements

In April, 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a certification of governmental accounting and financial reporting standards. This certification 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 Auditing of State and Local Governmental Units, the Industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

B. Organization

Act 486 of 1960, 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 revenue from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

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, nutritional education, information and referral services, legal assistance, homemaker services, spacing, senior centers, and transportation. A Board of Directors, consisting of 12 members who serve three-year terms, governs the Council.

C. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the St. Martin 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. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be 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 acquisitions, use, and balances 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:

Senior Contract	Employee	Miscellaneous Spent	Profit	Contract ID	Est. #	Number of Invoices	Personal Date Assigned	Total
\$ 26,734	\$ 2,885	\$ 4,588	\$ -	\$ 21,859	\$ 11,779	\$ 1,684	\$ 27,897	2002,200
<u>26,734</u>	<u>2,885</u>	<u>4,588</u>	<u>-</u>	<u>21,859</u>	<u>11,779</u>	<u>1,684</u>	<u>27,897</u>	<u>2002,200</u>
-	2,586	-	-	-	-	-	-	199,179
-	268	-	-	-	-	-	-	19,131
-	808	-	-	-	-	-	-	15,000
1,500	140	-	1,360	-	-	-	-	19,171
-	17	-	-	-	-	-	-	10,111
-	-	-	-	-	-	-	-	8,404
<u>1,500</u>	<u>167</u>	<u>-</u>	<u>1,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,411</u>
<u>28,234</u>	<u>3,113</u>	<u>4,588</u>	<u>1,360</u>	<u>21,859</u>	<u>11,779</u>	<u>1,684</u>	<u>27,897</u>	<u>250,611</u>
-	1,540	-	1,540	-	-	-	-	111,111
<u>28,234</u>	<u>4,653</u>	<u>4,588</u>	<u>3,080</u>	<u>21,859</u>	<u>11,779</u>	<u>1,684</u>	<u>27,897</u>	<u>361,722</u>
<u>28,234</u>	<u>3,113</u>	<u>4,588</u>	<u>1,540</u>	<u>21,859</u>	<u>11,779</u>	<u>1,684</u>	<u>27,897</u>	<u>361,722</u>
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,893</u>	<u>3,893</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,893	\$ 3,893

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

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

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 specific 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 Supporting 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 home care 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

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT PUBLIC ACCOUNTANTS

101 E. LAUREL AVENUE
SUITE 100
MONROE, LOUISIANA 70601
(504) 335-5500

Other:

MONROE, LOUISIANA
OFFICE: (504) 335-5500

MONROE, LOUISIANA
OFFICE: (504) 335-5500

MONROE, LOUISIANA
OFFICE: (504) 335-5500

MONROE, LOUISIANA
OFFICE: (504) 335-5500

MONROE, LOUISIANA
OFFICE: (504) 335-5500

MONROE, LOUISIANA
OFFICE: (504) 335-5500

AGREEMENT TO SIGN REPORT

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

The Board of Directors
St. Martin Council on Aging, Inc.
Broussards Bridge, Louisiana

We have audited the general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1986, and have issued our report thereon dated July 16, 1986.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-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, 1986, we considered the internal control structure of the St. Martin Council on Aging, Inc., 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 July 16, 1986.

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

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED ACCOUNTANTS
1004 N. G. LOUISIANA
MONROE, LOUISIANA 70601

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements (Continued)

Note 1 Summary of Significant Accounting Policies (Continued)

greatest economic and social need." Title III-F Funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Capital Assistance Fund

The Capital Assistance Fund is used to account for the revenues and expenditures associated with the purchasing of fixed assets.

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.

Ombudsman Fund

The Ombudsman 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. Ombudsman 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.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a

31, 2017's (years) in dollars, \$)

Combined Balance Sheet - (a). Fund Types and Account Groups
June 30, 1996

	Investment in Fund Types		Inexp. Assets		Total (Other assets)
	General	Special	Current	Long-Term	
ASSETS					
Cash	\$48,799	\$ -	\$ -	\$ -	\$ 48,799
Due from other Funds	541	4,375	-	-	4,916
Accounts receivable	544	3,708	-	-	4,252
Fund assets	-	-	100,000	-	100,000
Amount to be provided for retirement of special long term debt	-	-	-	(8,600)	(8,600)
Total assets	\$49,884	\$8,083	\$100,000	\$ (8,600)	\$149,367
	000000	000000	00000000	000000	00000000
LIABILITIES AND FUND EQUITY					
Liabilities					
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other Funds	4,200	500	-	-	4,700
Accounts payable and related benefits payable	288	-	-	-	288
Long term debt -					
Amount \$800,000.00 maturing	-	-	-	4,111	4,111
Now payable - 000000	-	-	-	(4,111)	(4,111)
Total 118000000	(4,200)	(500)	-	(4,700)	(4,700)
Fund equity					
Investment in fund assets	-	-	100,000	-	100,000
Fund balances -					
Unreserved - unapportioned	41,084	3,880	-	-	44,964
Reserved for payment of utility bills	409	-	-	-	409
Reserved for purchase of assets	3,705	-	-	-	3,705
Total fund balances	45,200	3,880	-	-	49,080
Total fund equity	45,200	3,880	100,000	-	149,080
Total liabilities and fund equity	\$49,884	\$ 8,083	\$100,000	\$ (8,600)	\$149,367
	000000	000000	00000000	000000	00000000

The accompanying notes are an integral part of this statement.

ST. MARTIN COUNCIL ON AGING, INC.

Schedule of Disbursements to Board Members
Year Ended June 30, 1998

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

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

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

<u>Accounting Controls</u>	<u>Administrative Controls</u>	
	<u>General Requirements</u>	<u>Specific Requirements</u>
Receipts/Revenue Disbursements/Expenditures Payroll	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 unallowed Reporting Claims for advances and Reimbursements Special Provisions

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

During the year ended June 30, 1994, the St. Martin Council on Aging, Inc., had no major Federal financial assistance programs and expended 5% of its total Federal financial assistance under the following nonmajor Federal financial assistance programs: Title III B - Supportive Services and Section 18 - Rural Transportation.

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 have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements 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.

SCHEDULES OF INDIVIDUAL FUNDS

ST. MARTIN COUNCIL ON AGING, INC.

Schedule of Exit Conference
Year Ended June 30, 1996

An exit conference was held on October 31, 1996, with the St. Martin Council on Aging, Inc. In attendance were:

Earline Coates, Executive Director
Sharon Brummond, Cajon Area Agency
Eric Martin, Board Chairman
Gwen Robertson, Secretary, Transportation Coordinator
Paula Schum, CPA
Steven Boon, CPA

We reported on the results of our audit and our discovery of a material weakness in internal control, which is reported on page 30. The Director and Board Members received our findings and recommendations favorably and have taken action to implement these recommendations.

ST. MARTIN COUNCIL ON AGING, INC.

Schedule of Findings and Questioned Costs
Year Ended June 30, 1978

Participant Evaluations

Findings:

The Council is required to reassess Title III C-1 participants annually and Title III C-2 participants semi-annually. We obtained a list of sixty-seven (67) Title III C-1 participants and one hundred forty-six (146) Title III C-2 participants and collected a sample of twenty participant files for review. Based on the results of our procedures, we noted two participants who have not been reassessed within the proper time period.

Recommendations:

All Title III C-1 and Title III C-2 participants should be reassessed on an annual and semi-annual basis, respectively.

Response:

Due to a small number of personnel, it has become difficult to reassess Title III C-1 and Title III C-2 participants as required, however increased efforts will be made in the future to do so.

SE. BARRIS COUNCIL ON AGING, INC.

Schedule of Corrective Action Taken on Prior Year Findings
Year Ended June 30, 1978

There were no prior year findings.

ST. MARTIN COUNCIL ON AGING, INC.

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

	Balance June 30, 1995	Additions	Retirements	Balance June 30, 1996
General fixed assets, at cost:				
Furniture & Fixtures	\$44,134	\$15,084	\$8,478	\$ 50,740
Vehicles	12,226	38,438	-	50,664
Total general fixed assets	\$56,360	\$53,522	\$8,478	\$100,398
Investment in general fixed assets:				
Title 111 B	\$ 4,214	\$ -	\$3,238	\$ 976
Title 111 C-1	4,814	-	3,433	1,381
Title 111 C-2	5,877	-	2,538	3,339
Senior Center	1,470	-	375	1,095
Pools	1,297	-	-	1,297
Section 18	27,846	-	-	27,846
Local	79,878	4,171	1,383	82,666
Title 111 G	293	-	-	293
Title 16	9,400	18,410	-	27,810
Donated	-	4,833	-	4,833
Total investments in general fixed assets	\$85,560	\$45,414	\$8,478	\$122,396

Individual 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 structure elements does not reduce to a sufficiently low level the risk that noncompliance with laws and regulations that could 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.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might 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 condition described above is a material weakness.

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

Darrall, Sicks, Kildner, Frederick & Rpinay

A Corporation of Certified Public Accountants

Burine, Louisiana

July 14, 1994

ST. MARTIN PARISH POLICE JURY, INC.

Schedule of Federal Financial Assistance
Year Ended June 30, 1966

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Department of Health & Human Services				
Funded through the Louisiana Governor's Office of Elderly Affairs:				
Title III B-Supportive services	93.064	\$ 48,896	\$ 48,896	\$ 48,896
Title III C-1-Congregate meals	93.065	28,317	28,317	28,317
Title III C-2-Home delivered meals	93.065	9,993	9,993	9,993
Title III D-In-home services	93.066	1,374	1,374	1,374
Title III Chapter 3 - Subcenters	93.062	2,394	2,394	2,394
Title III F-Preventive Health Services	93.063	2,392	2,392	2,392
		<u>\$85,766</u>	<u>\$85,766</u>	<u>\$85,766</u>
Department of Transportation & Development				
Funded through the St. Martin Parish Police Jury:				
Federal Transit Administration -				
Non-urbanized Area Public Transportation,				
Project WMA-18-2812, State Project				
WMA-18-2812	20.109	22,820	22,820	22,820
Federal Transit Administration -				
Capital Improvement Grant, Project				
WMA-18-2822, State Project				
WMA-18-2822	20.100	21,282	21,282	21,282
		<u>\$44,102</u>	<u>\$44,102</u>	<u>\$44,102</u>
		<u>\$130,815</u>	<u>\$130,815</u>	<u>\$130,815</u>

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT PUBLIC ACCOUNTANTS
1001 P. O. BOX 5000
MONROE, LOUISIANA 70601
(504) 335-5000

1001 P. O. BOX 5000
MONROE, LOUISIANA 70601
(504) 335-5000

MEMO
August 26, 1976

MEMO
TO: THE BOARD OF DIRECTORS
FROM: THE AUDITORS
SUBJECT: FINANCIAL STATEMENTS

Independent Auditor's Report on Schedule of Federal Financial Assistance

1001 P. O. BOX 5000
MONROE, LA 70601
(504) 335-5000

1001 P. O. BOX 5000
MONROE, LA 70601
(504) 335-5000

1001 P. O. BOX 5000
MONROE, LA 70601
(504) 335-5000

1001 P. O. BOX 5000
MONROE, LA 70601
(504) 335-5000

The Board of Directors
St. Martin Council on Aging, Inc.,
Broussards Bridge, Louisiana

We have audited the general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1976, and have issued our report thereon dated July 16, 1976. These general purpose financial statements are the responsibility of the St. Martin 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 8-118, "Audit of State and Local Governments." These standards and OMB Circular 8-118 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. 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 statements 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. Martin 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

Monroe, Louisiana
July 26, 1976

MEMORANDUM
FOR THE BOARD OF DIRECTORS
SUBJECT: FINANCIAL STATEMENTS

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
1011 WEST 40TH
SUITE 1000
MONROE, LOUISIANA 70601
TELEPHONE (504) 335-4100
FACSIMILE (504) 335-4100

1011 West 40th
Suite 1000
Monroe, Louisiana 70601
Telephone (504) 335-4100
Facsimile (504) 335-4100

MEMORANDUM
August 16, 1994

TO: The Board of Directors
St. Martin Council on Aging, Inc.
Breaux Bridge, Louisiana

FROM: Darnall, Sikes, Kolder, Frederick & Rainey, CPAs

RE: St. Martin Council on Aging, Inc.
Compliance with the Federal Financial Assistance Programs

DATE OF REPORT: August 16, 1994
(504) 335-4100

BY: Darnall, Sikes, Kolder, Frederick & Rainey, CPAs
(504) 335-4100

IF YOU HAVE ANY QUESTIONS
PLEASE CALL US AT
(504) 335-4100

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

The Board of Directors
St. Martin Council on Aging, Inc.
Breaux Bridge, Louisiana

We have audited the general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated July 14, 1994.

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

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on St. Martin 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 the St. Martin Council on Aging, Inc., had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors and 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

Monroe, Louisiana
July 16, 1994

MEMBER OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
1011 WEST 40TH
SUITE 1000
MONROE, LOUISIANA 70601

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT PUBLIC ACCOUNTANTS
1001 LAMAR AVENUE
SUITE 1000
MONROE, LOUISIANA 70601
(504) 233-1111
FACSIMILE (504) 233-1112

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601
ATTENTION: CPA
DARNALL, SIKES, KOLDER, FREDERICK & RAINEY
1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601

MEMORANDUM
To: Board of Directors
Date: 7/28/78

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

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601

The Board of Directors
St. Martin Council on Aging, Inc.
Briars Bridge, Louisiana

We have audited the general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1978, and have issued our report thereon dated July 18, 1978.

In connection with our audit of the general purpose financial statements of the St. Martin Council on Aging, Inc., and with our consideration of the Council's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-133, "Audit of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1978. 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; eligibility; reporting; claims for advancement and reimbursements and special provisions 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 the Council'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 the St. Martin Council on Aging, Inc., had not complied in all material respects, with these requirements.

This report is intended for the information of the board of directors and 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

Monroe, Louisiana
July 18, 1978

1001 LAMAR AVE.
SUITE 1000
MONROE, LOUISIANA 70601
(504) 233-1111

OTHER SUPPLEMENTARY INFORMATION