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LaSalle Council on Aging, Inc.

June 30, 1996

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**Remond, Adamopoulos
Legislative Auditor**

By 

Release Date 2-26-97

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

LAMARLE COUNCIL ON AGING, INC.

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PAUL, MORRIS & BERENSON, LLP

CHARTERED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lafayette Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Lafayette Council on Aging, Inc., (a nonprofit, quasi-public organization) as of and for the year ended June 30, 1994, 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; the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments"; and the Louisiana Governor's Office of Elderly Affairs policy manual subsection 51. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements 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 Lafayette Council on Aging, Inc., as of June 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

1 Paul, Morris & Berenson, LLP
2000 Lafayette Street, Suite 100
Lafayette, Louisiana 70501



MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Lebanon Council on Aging, Inc.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information as stated 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 Lebanon 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated July 28, 1998, on our consideration of Lebanon Council on Aging, Inc.'s internal control structure and a report dated July 20, 1998, on its compliance with laws and regulations.

Payne, Moore & Herrington, LLP

Certified Public Accountants

July 28, 1998

LAKELIE CORP. OF ALMA, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES
 FOR 12/31, 1976

EXHIBIT A

	GENERAL	SPECIAL PURPOSES	SPECIAL PURPOSES	TOTALS
ASSETS	GENERAL	SPECIAL PURPOSES	SPECIAL PURPOSES	COMBINED TOTAL
Cash	\$4,120	\$12,880	-	\$17,000
Accounts receivable				
Central Area Agency on Aging, Inc.	375	4,327		4,702
Other	318			318
General fund assets	4,793	17,207		21,999
TOTAL ASSETS	\$9,211	\$33,414	\$18,412	\$61,037
LIABILITIES, EQUITY, AND OTHER CREDITS				
LIABILITIES				
Accounts payable		\$ 175	-	\$ 175
EQUITY AND OTHER CREDITS				
Investment in general fund assets			\$4,425	\$4,425
Reserve-Utility assistance		1,277		1,277
Reserve - subdesignated	14,854	21,010		35,864
Local equity and other credits	18,896	28,280	16,710	53,886
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$33,056	\$55,592	\$16,135	\$104,773

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

MARLBOROUGH COUNCIL ON REFINING, INC.
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 1994

EXHIBIT B

	GENERAL	SPECIAL REVENUES	TOTALS (MEMORANDUM ONLY)
REVENUES			
Intergovernmental	\$ 17,451	\$ 54,549	\$ 74,220
Program Income	7,832		7,832
Public support		3,240	3,240
Interest Income	<u>122</u>	<u>692</u>	<u>812</u>
Total Revenues	<u>25,395</u>	<u>58,518</u>	<u>89,224</u>
EXPENDITURES			
Current			
Salaries	1,820	48,888	47,808
Fringe	297	7,897	8,994
Travel		3,298	3,298
Operating services	614	5,035	4,450
Operating supplies	400	1,143	1,743
Other costs	3,348	2,437	5,979
Capital outlay	<u>218</u>		<u>218</u>
Total expenditures	<u>10,632</u>	<u>68,223</u>	<u>73,848</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,763	(9,705)	11,378
OTHER FINANCING SOURCES (USES):			
Operating transfers in	2,771	34,349	37,379
Operating transfers out	(12,718)	(18,882)	(12,222)
Total other financing Sources (Uses)	<u>(9,947)</u>	<u>15,467</u>	<u>5,520</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,816	9,311	11,378
FUND BALANCES, BEGINNING OF YEAR	<u>11,182</u>	<u>18,876</u>	<u>31,772</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,998</u>	<u>\$ 28,287</u>	<u>\$ 43,151</u>

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

SARACIA COUNCIL ON MONKS, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 (BASED IN PART BALANCE SHEETS) - ASSETS AND LIABILITIES
 GENERAL AND SPECIAL REVENUES FUND STATE
 YEAR ENDED JUNE 30, 1974

	REVENUES FROM		SALARIES		GENERAL REVENUES FUND		SPECIAL REVENUES FUND	
	BOOKS	TOTAL	REVENUES	TOTAL	BOOKS	TOTAL	BOOKS	TOTAL
REVENUES								
Administrative		\$ 17,000		\$ 11,000		\$ 17,000		\$ 17,000
Program Income				1,000				
Public support								
Interest Income								
TOTAL REVENUES		<u>17,000</u>		<u>12,000</u>		<u>17,000</u>		<u>17,000</u>
EXPENDITURES								
Current:								
Salaries	1,718	1,600	1,801		10,204	45,500	5,315	
Printing	215	207			9,814	7,000	5,211	
Taxes	71		71		1,000	1,000	100	
Operating supplies	217	500	500		6,014	2,000	170	
Operating supplies	38	400	210		1,217	1,000	50	
Other costs	2,119	1,300	1,200		5,413	2,400	170	
Capital outlay		400	400					
TOTAL EXPENDITURES	<u>4,283</u>	<u>3,807</u>	<u>3,982</u>		<u>30,058</u>	<u>56,313</u>	<u>6,066</u>	
BOOKS OF REVENUES OVER EXPENDITURES	12,717	18,193	4,718		(17,014)	(8,807)	10,934	
OTHER FINANCING SOURCES (USES)								
Operating transfers in	2,771	1,101	0		16,013	16,500	(1)	
Operating transfers out	(18,219)	(13,250)	(1,500)		(10,000)	(10,000)	(1)	
TOTAL OTHER FINANCING	<u>(15,448)</u>	<u>(12,149)</u>	<u>(1,500)</u>		<u>6,013</u>	<u>6,500</u>	<u>(1)</u>	
BOOKS (DEFICIENCY) OF ASSETS AND								
LIABILITIES AND OTHER FINANCING OVER								
EXPENDITURES AND OTHER FINANCING OVER:								
FROM SALARIES, INTEREST OF TOTAL	(1,100)	(1,100)	0		(10,010)	(10,010)	0	
FROM SALARIES, INTEREST OF TOTAL	9,114	(14,004)	1,318		4,110	4,000	1,000	

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

LEDELL COUNCIL ON AGING, INC.

JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ledelle Council on Aging, Inc. is a non-profit, quasi-public organization incorporated under the laws of the State of Louisiana on July 9, 1988.

Ledelle Council on Aging, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to Federal or state income tax. The organization is not a private foundation.

As required by the Governor's Office on Elderly Affairs, the financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

The primary function of the Ledelle 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. Services provided include providing information and assistance services, chore services, operating senior centers, and transportation. A Board of Directors, consisting of 18 voluntary members who serve three-year terms, governs the Council.

The more significant of the Council's accounting policies are described below.

A. REPORTING ENTITY

In 1984, the State of Louisiana passed Act 984 which authorized the charter of voluntary councils and area agencies 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. The Ledelle 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, the state agency which provides the council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

LABALEE COUNCIL ON AGING, INC.

JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

In evaluating how to define the Council for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organizations" are the capacity for the organization to have its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization.

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.

B. FUND ACCOUNTING

The Council uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not reported as the funds because they do not directly affect net expendable available financial resources.

The Council has only one category of funds - governmental. The category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The LaBalle Council on Aging, Inc. has two types of funds included in this category.

LAFAYETTE COUNCIL ON AGING, INC.

JUNE 18, 1984

NOTES TO FINANCIAL STATEMENTS

CONTRIBUTORIAL FUNDS

GENERAL FUND- The General Fund is the operating fund of the Council and includes all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - The Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted to expenditures for related specific purposes.

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

1. 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 to Ocala Area Agency on Aging, Inc. who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides across services, in-home services, community services, and transportation for the elderly.

2. 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, to Ocala Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides community service centers where older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in the community.

3. Title III-B Fund

The III-B 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-B Funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Ocala Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

LOUISIANA COUNCIL ON AGING, INC.
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

4. 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 Louisiana Association of Councils on Aging (LACA) which in turn remits funds to the Council to provide assistance to the elderly for the payment of their utility bills.

5. Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and material (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition assessment/screening counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Geriatric Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

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 account group is not a "fund."

GENERAL FIXED ASSETS - Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the Governmental Funds when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Any donated fixed assets are stated at their estimated fair value at the time donated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

LEASALLE COUNCIL ON AGING, INC.
JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

C. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "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. Senior Center, Title III-B, P. 3, and miscellaneous grant funds are received as reimbursement based on a predetermined unit cost up to 1/11 of the grant amount per month, but are not susceptible to accrual as revenue until the actual units are performed. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

D. BUDGETS AND BUDGETARY ACCOUNTING

The operating budgets of proposed expenditures and the means of financing them were adopted and approved, along with subsequent amendments, by the Board of Directors for the general and special revenue funds. All annual appropriations lapse at fiscal year-end. Budgets are adopted on a basis consistent with GAAP. Expenditures cannot legally exceed appropriations on an individual fund level.

E. DEFERRED VACATION

Annual leave is earned by employees and may be carried over into the next year at a rate of no more than one year's accumulation. Annual leave vests upon termination with a six month waiting period.

Accrued vacation that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the governmental fund that will pay it. The Council's liability for accumulated vacation has not been recorded in the Council's books due to its immaterial amount.

LABALLE COUNCIL ON BEING, INC.

JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

F. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

G. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

H. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to help facilitate 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.

I. BANK

	CARRYING AMOUNT	BANK BALANCE
Demand Deposits, interest bearing	\$29,890	\$44,132

The total bank balance at June 30, 1994, was covered by Federal Depositary Insurance Corporation (FDIC).

LOUISIANA COUNCIL ON AGING, INC.
JUNE 30, 1994

STATE OF FINANCIAL STATEMENTS

3. **FIXED ASSETS**

The following is a summary of changes in fixed assets during the fiscal year.

	BALANCE JUNE 30, 1993	ACQUISITIONS	RETIREMENTS	BALANCE JUNE 30, 1994
Furniture and equipment	\$13,859	\$945	\$	\$14,804
Leasehold improvements	<u>14,830</u>	<u>—</u>	<u>—</u>	<u>14,830</u>
Totals	<u>\$28,689</u>	<u>\$945</u>	<u>\$—</u>	<u>\$29,634</u>

4. **FUND BALANCES - RESERVED**

Fund balances - reserved - special revenue fund consists of amounts to be specifically used for utility assistance.

5. **COMPENSATION OF BOARD MEMBERS**

There was no compensation paid to any member of the Board of Directors during the current year.

6. **JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES**

There is no litigation pending against the Council as of June 30, 1994. 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 appropriability 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 grantor agency and this 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.

7. **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 actions that would adversely affect the amount of funds the Council will receive in the next fiscal year.

LABALLE COUNCIL ON REVENUE, INC.
JUNE 30, 1964

NOTES TO FINANCIAL STATEMENTS

6. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Council's financial instruments consist of demand deposits in a bank. The carrying amount approximates fair value because of the short maturity of these instruments.

ADDITIONAL INFORMATION

LAWALE COUNCIL ON AGING, INC.
 COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 YEAR ENDED JUNE 30, 1974

SCHEDULE 1

REVENUES	MISCELLANEOUS		FOIA	TOTALS
	GRANT	LOCAL	ACT. FEE	
Intergovernmental				
Office of Elderly Affairs				
Passed Through Ocala Area				
Agency on Aging, Inc.	\$ 4,500	\$	\$	\$ 4,500
Office of Elderly Affairs			11,719	11,719
Medicaid		1,372		1,372
Program Income		7,810		7,810
Interest Income		133		133
Total Revenues	<u>4,500</u>	<u>9,422</u>	<u>11,719</u>	<u>25,741</u>
EXPENDITURES				
Current				
Salaries		1,828		1,828
Fringe		387		387
Operating services		818		818
Operating supplies		600		600
Other costs		3,362		3,362
Capital outlay		818		818
Total Expenditures	<u>-0-</u>	<u>7,823</u>	<u>-0-</u>	<u>7,823</u>
EXCESS OF REVENUES OVER EXPENDITURES	4,500	1,799	11,719	18,018
OTHER FINANCING SOURCES (USES)				
Operating transfers in		2,771		2,771
Operating transfers out	14,880	13,868	411,328	429,076
Total Other Financing Sources (Uses)	<u>14,880</u>	<u>-2,213</u>	<u>411,328</u>	<u>413,895</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-0-	3,487	-0-	3,487
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	1,281	10,597	410	12,288
<u>FUND BALANCE (DEFICIT), END OF YEAR</u>	<u>1,281</u>	<u>14,084</u>	<u>410</u>	<u>15,775</u>

See independent auditor's report.

LAWRENCE CONTROL OF MONIES, INC.
 COMBINED SCHEDULE OF FINANCE REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1949

SCHEDULE 2

	STREET MAINTENANCE	TITLE III-B SUPPORTIVE SERVICES	GENERIC SERVICES	TITLE III-B	TITLE III-C	TOTAL
REVENUES						
Intergovernmental						
Office of Elderly Affairs Passed Through Civil Serv. Agency on Aging, Inc.	\$	\$ 24,710	\$ 14,200	\$ 380	\$1,000	\$ 39,290
Interest Income		600				600
Public support	1,800	810				2,610
Total Revenues	1,800	26,320	14,200	380	1,000	43,500
EXPENDITURES						
Direct						
Salaries		20,000			2,700	22,700
Fringe		3,500			470	3,970
Travel		3,000				3,000
Operating supplies	1,200	8,500			30	9,730
Operating supplies		1,100				1,100
Other		2,100			30	2,430
Total Expenditures	1,200	31,100	-0-	-0-	3,230	35,530
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	600	(4,780)	14,200	380	(230)	(4,430)
OTHER FINANCING SOURCES (USES):						
Operating transfers to operating transfers out		24,000			100	24,100
Total Other Financing Sources (Uses)	-0-	24,000	(18,820)	(230)	100	(5,050)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	600	8,220	-0-	-0-	(130)	8,790
FUND BALANCE, BEGINNING OF YEAR	1,131	8,431	8,500	30	2,710	26,802
FUND BALANCE, END OF YEAR	\$1,731	\$17,651	\$8,500	\$30	\$2,580	\$29,492

See Independent auditor's report.

LAKELAND COUNCIL ON BEING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USED -
 BUDGET AND ACTUAL - GENERAL FUND
 YEAR ENDED JUNE 30, 1974

SCHEDULE 3

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures			
Local Funds Program			
Current			
Salaries	\$ 1,774	\$ 1,824	\$ (50)
Fringe	313	387	84
Travel	71	-	71
Operating supplies	277	824	(547)
Operating supplies	34	489	(455)
Other costs	2,118	2,362	(244)
Capital outlay	-	845	(845)
Total Expenditures	<u>4,487</u>	<u>7,831</u>	<u>(3,344)</u>
Other Financing Uses			
Operating transfers out			
Miscellaneous Grant Program			
To III-B Special Revenue Fund	4,500	4,500	-
Local Program			
To III-B Special Revenue Fund	-	1,500	(1,500)
SCHA Act 735 Program			
To III-F Special Revenue Fund	139	139	-
To III-B Special Revenue Fund	8,849	8,849	-
To Local Program General Fund	<u>2,121</u>	<u>2,772</u>	<u>-81</u>
Total SCHA Act 735 Program	<u>11,129</u>	<u>11,770</u>	<u>-641</u>
Total Financing Uses	<u>14,529</u>	<u>17,721</u>	<u>(3,192)</u>
TOTAL EXPENDITURES AND OTHER FINANCING USED	<u>\$20,016</u>	<u>\$25,552</u>	<u>\$ (5,536)</u>

See independent auditor's report.

LABALE COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -
 BUDGET AND ACTUAL - SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1978

SCHEDULE 1

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures			
Title III-B Supportive Services			
Current			
Salary	347,000	342,000	5,000
Fringe	8,527	7,327	1,200
Travel	3,770	3,285	477
operating services	4,393	4,310	83
operating supplies	1,189	1,382	193
other costs	2,482	2,888	406
Total Title III-B Supportive Services Expenditures	401,159	411,412	1,253
utility Assistance			
Operating Services	2,048	1,590	548
Title III-F			
Current			
Salary	2,700	2,700	0
Fringe	487	470	17
Travel	56	0	56
operating services	221	21	200
operating supplies	20	0	20
Other costs	110	22	88
Total Title III-F Expenditures	3,694	3,203	491
Other Financing Data			
operating transfers out			
Senior Center			
To III-B Special Revenue Fund	18,300	18,310	-10
III-B			
To III-B Special Revenue Fund	820	918	-98
total financing fees	19,120	19,228	-108
TOTAL EXPENDITURES AND OTHER FINANCING DATA	520,279	525,273	5,000

See independent auditor's report.

LEASABLE COUNCIL ON AGING, INC.
SCHEDULE OF GENERAL FIXED ASSETS
JUNE 30, 1988

SCHEDULE 1

GENERAL FIXED ASSETS, AT COST	
Furniture and equipment	\$18,785
Leasehold improvements	17,822
TOTAL GENERAL FIXED ASSETS	<u>\$36,607</u>
INVESTMENT IN GENERAL FIXED ASSETS	
Title 111-B	\$20,848
Senior Center	8,264
Title 111-F	125
General	<u>3,205</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$32,442</u>

See independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT ACQUISITION STANDARDS
AND OMB CIRCULAR A-128**

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE



PAINE, MCGEE & HERBERTSON, LLP

Chartered Public Accountants

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE

Board of Directors
Lafayette Council on Aging, Inc.

We have audited the general purpose financial statements of the Lafayette Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated July 28, 1994. These general purpose financial statements are the responsibility of Lafayette 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; the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments"; the provisions of the Louisiana Governmental Audit Guide; and the Louisiana Governor's Office of Elderly Affairs policy manual subsection VI. 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Lafayette 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.

Payne, Moore & Herzig, LLP

Certified Public Accountants

July 28, 1994

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LEGISLATIVE COUNCIL OF ARIZONA, INC.
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 1964

ACCOUNTS #

FEDERAL AGENCY/HEAD- THROUGH BUREAU PROGRAM TITLE	FY64 AMOUNT	FEDERAL OR AMOUNT MATCH	FEDERAL REVENUE	RECONSTRUCTION
DEPARTMENT OF HEALTH AND HUMAN SERVICES Financed through Commerce's Office of Elderly Affairs; Financed through Cable Area Agency on Aging, Inc.†				
SLIDE 111-B	93,433	93,433	939,119	939,119
SLIDE 111-C	93,641	93	929	929
SLIDE 111-F	93,643	—(4,882)	—(4,882)	—(4,882)
<u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u>		<u>93,641</u>	<u>934,237</u>	<u>934,237</u>

See independent auditor's report on Schedule of Federal Financial Assistance.

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



PAYNE, MOORE & HERNDON, LLP

GENERAL PURPOSE ACCOUNTING

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

Board of Directors
LaSalle Council on Aging, Inc.

We have audited the general purpose financial statements of LaSalle Council on Aging, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated July 18, 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. Those standards 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 LaSalle 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, 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 general purpose financial statements of LaSalle Council on Aging, Inc., as of and 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

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PAYNE, MOORE & HERDINGTON, LLP

Board of Directors
Lafayette Council on Aging, Inc.

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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in accounts 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. 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 State of Louisiana Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

Payne, Moore & Herdington, LLP

Certified Public Accountants

July 28, 1999

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



PAINE, WOODFORD & WHEATBRIDGE, LLP

INTERNAL CONTROL STRUCTURE

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

Board of Directors
Lebanite Council on Aging, Inc.

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

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

In planning and performing our audit for the year ended June 30, 1998, we considered the internal control structure of Lebanon Council on Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinion on Lebanon Council on Aging, Inc.'s general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated July 30, 1998.

The management of Lebanon 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





PARVE, MOYER & HERRINGTON, LLP

Board of Directors
Lambie Council on Aging, Inc.

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

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

Accounting Principles

Cash Receipts
Cash Disbursements
Payroll
Property & Equipment
General Ledger
Cost Allocation

General Requirements

Political Activity
Civil Rights
Cash Management
Allowable Costs/Over Principles
Drug Free Workplace Act
Administrative Controls

Specific Requirements

Claims for Advances and
Reimbursements
Voluntary Contributions
Types of Services Allowed
or Not Allowed

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

During the year ended June 30, 1995, Lambie Council on Aging, Inc., had no major federal financial assistance programs and expended 91% of its total federal financial assistance under the following major federal financial assistance programs Title III-B.

We performed tests of controls, as required by SAS Circular 8-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material



PAYNE, MOORE & HARRINGTON, LLP

Board of Directors
Lafayette Council on Aging, Inc.

noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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

Payne, Moore & Harrington, LLP

Certified Public Accountants

July 28, 1998

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



PAYNE, MOORE & HARRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Lafayette Council on Aging, Inc.

We have audited the general purpose financial statements of Lafayette Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated July 20, 1994.

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 Lafayette Council on Aging, Inc., is the responsibility of Lafayette 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 Lafayette 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 test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

Payne, Moore & Harrington, LLP

Certified Public Accountants

July 20, 1994



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



JOURNAL, ACCOUNTS, & MANAGEMENT, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
LaBelle Council on Aging, Inc.

We have audited the general purpose financial statements of LaBelle Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated July 28, 1994.

We have applied procedures to test LaBelle 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, allowance cost/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 LaBelle 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 LaBelle Council on Aging, Inc. had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Payne, Moore & Harrington, LLP

Certified Public Accountants

July 28, 1994



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



PAYNE, MOORE & HERINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO WORK-FOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Board of Directors
Lafayette Council on Aging, Inc.

We have audited the general purpose financial statements of Lafayette Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated July 29, 1994.

In connection with our audit of the general purpose financial statements of Lafayette Council on Aging, Inc., and with our consideration of Lafayette Council on Aging, Inc.'s control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed; claims for advances and reimbursements; and voluntary contributions 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 Lafayette 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 Lafayette Council on Aging, Inc., had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

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

Payne, Moore & Herington, LLP

Certified Public Accountants

July 29, 1994

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10001 to 10000 (14)	100001 to 100000 (14)	1000001 to 1000000 (14)
1 to 10000 (14)	10000000 to 100000000 (14)	1000000000 to 10000000000 (14)



