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**WEST FELICIANE COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1972**

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

Exhibit Date **FEB 27 1973**

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Donald C. DeWille

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INDEPENDENT AUDITOR'S REPORT

September 11, 1987

To the Board of Directors
West Feliciana Council on Aging
at St. Francisville, Louisiana

I have audited the accompanying general purpose financial statements of the West Feliciana Council on Aging, Inc. as of June 30, 1987, and the year then ended. These financial statements are the responsibility of the West Feliciana Council on Aging's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects, the financial position of the West Feliciana Council on Aging as of June 30, 1987, and the results of its operations for the year ended in conformity with generally accepted accounting principles.

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

In accordance with Government Auditing Standards, I have also issued a report dated September 11, 1987, on our consideration of West Feliciana Council on Aging's internal control structure and a report dated September 11, 1987, on its compliance with laws and regulations.

Donald C. DeWille

WEST LEBIANSIA COUNCIL ON HOUSING, INC.
ST. FRANCISVILLE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2007

(With Comparative Data as of June 30, 2006)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	FUND ASSETS	GENERAL LONG-TERM OBLIGATIONS	(MEMORANDUM ONLY) 2007	2006
ASSETS						
CASH	\$4,173	\$2,200	-0-	-0-	\$6,400	\$6,374
GRANTS RECEIVABLE	8,107	3,897	-0-	-0-	12,004	10,733
OTHER RECEIVABLES	88	-0-	-0-	-0-	88	-0-
FUND ASSETS	-0-	-0-	\$101,315	-0-	101,315	101,315
RENTAL DEPOSIT	575	-0-	-0-	-0-	575	575
AMOUNT TO BE PROVIDED	-0-	-0-	-0-	\$8,000	8,000	-0-
TOTAL ASSETS	<u>13,950</u>	<u>6,147</u>	<u>101,315</u>	<u>8,000</u>	<u>124,430</u>	<u>118,697</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
NOTES PAYABLE	-0-	-0-	-0-	\$8,000	\$8,000	\$-0-
SALE OVERRUNPT	-0-	\$3,496	-0-	-0-	3,496	3,978
ACCOUNTS PAYABLE	-0-	3,516	-0-	-0-	3,516	-0-
TOTAL LIABILITIES	<u>-0-</u>	<u>5,012</u>	<u>-0-</u>	<u>8,000</u>	<u>13,998</u>	<u>3,978</u>
FUND EQUITY:						
INVESTMENT IN GENERAL						
FUND ASSETS	-0-	-0-	\$101,315	-0-	101,315	101,315
FUND BALANCE:						
UNRESERVED -						
DESIGNATED	-0-	3,135	-0-	-0-	3,135	600
UNDESIGNATED	\$10,950	-0-	-0-	-0-	10,950	14,950
TOTAL FUND EQUITY	<u>10,950</u>	<u>3,135</u>	<u>101,315</u>	<u>-0-</u>	<u>113,400</u>	<u>118,861</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>10,950</u>	<u>6,147</u>	<u>101,315</u>	<u>8,000</u>	<u>124,430</u>	<u>118,697</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

DEPT. TELEPHONE COUNCIL OF AGERS, INC.
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1967

(With Comparative Data For The Year Ended June 30, 1966)

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL REVENUES	INTERCOMPARISON 1967	1966
REVENUES				
INTERGOVERNMENTAL	\$39,443	\$69,870	\$109,413	\$129,166
PUBLIC SUPPORT-DONATIONS	790	9,748	10,538	10,874
INTEREST	383	-0-	383	393
MISCELLANEOUS	525	-0-	525	230
IN-KIND CONTRIBUTIONS	4,399	7,930	11,999	11,732
TOTAL REVENUES	45,539	86,738	132,264	149,334
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	-0-	63,834	63,834	65,894
FRISK BENEFITS	-0-	11,376	11,376	11,484
TRAVEL	380	345	725	1,197
OPERATING SERVICES	-0-	34,433	34,433	34,560
OPERATING SUPPLIES	-0-	9,262	9,262	9,824
OTHER	255	3,870	4,125	3,833
MEALS	-0-	22	22	723
CAPITAL OUTLAY	8,036	-0-	8,036	3,000
UTILITY ASSISTANCE	-0-	880	880	3,198
IN-KIND EXPENDITURES	8,173	7,230	11,208	11,732
TOTAL EXPENDITURES	12,643	130,920	143,571	144,429
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,896	(44,182)	(11,675)	3,905
OTHER FINANCIAL SOURCES (USES)				
PROCEEDS FROM LONG-TERM DEBT	8,036	-0-	8,036	-0-
TRANSFERS IN	-0-	67,342	67,342	72,433
TRANSFERS OUT	(84,730)	(23,832)	(108,562)	(72,433)
TOTAL OTHER FINANCIAL SOURCES (USES)	(84,730)	44,510	8,824	-0-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(4,000)	527	(3,473)	3,905
FUND BALANCE, JULY 1	14,508	600	15,108	11,463
FUND BALANCE, JUNE 30	10,508	1,127	11,635	15,368

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST LOUISIANA COUNCIL ON AGING, INC.,
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET (BEST ESTIMATE) AND ACTUAL
GENERAL FUND TYPE
YEAR ENDED JUNE 30, 1997**

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
INTERGOVERNMENTAL			
PUBLIC SUPPORT	\$10,390	\$10,443	53
INTEREST	0-	780	880
MISCELLANEOUS	0-	383	383
	0-	828	828
TOTAL REVENUES	10,680	12,343	1,663
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
Salaries	0-	0-	0-
Fringe	0-	0-	0-
Travel	0-	150	(150)
Operating Services	0-	0-	0-
Other Cost	0-	250	(250)
CAPITAL OUTLAY	0-	8,826	(8,826)
TOTAL EXPENDITURES	0-	8,876	(8,876)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,680	12,870	17,823
OTHER FINANCIAL SOURCES (USES)			
TRANSFERS IN	0-	8,028	8,028
TRANSFERS OUT	(48,704)	(44,700)	3,996
TOTAL	(48,704)	(36,704)	12,028
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(9,024)	(4,034)	8,000
FUND BALANCE, JULY 1	0,000	14,900	5,900
FUND BALANCE, JUNE 30	0-	10,866	10,866

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST LOUISIANA COUNCIL ON DRUGS, INC.
 ST. FRANCISVILLE, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND TYPE
 YEAR ENDING JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES:			
INTERGOVERNMENTAL	678,846	668,878	9,968
PUBLIC SUPPORT-DONATIONS	8,600	8,748	1,148
TOTAL REVENUES	<u>787,446</u>	<u>777,626</u>	<u>9,820</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	64,465	63,834	631
FRINGE BENEFITS	21,073	21,178	107
TRAVEL	1,078	985	93
OPERATING SERVICES	34,856	34,433	423
OPERATING SUPPLIES	18,540	9,362	9,178
OTHER	4,080	3,870	210
DEALS	100	22	78
CAPITAL OUTLAY	-0-	-0-	-0-
UTILITY ASSISTANCE	-0-	880	(880)
TOTAL EXPENDITURES	<u>126,522</u>	<u>123,892</u>	<u>2,630</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(47,813)</u>	<u>(44,177)</u>	<u>3,636</u>
OTHER FINANCIAL SOURCES (USES)			
TRANSFERS IN	48,726	67,742	19,016
TRANSFERS OUT	-0-	(23,612)	(23,612)
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>48,726</u>	<u>44,130</u>	<u>(4,596)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>1,113</u>	<u>553</u>	<u>(560)</u>
FUND BALANCE, JULY 1		<u>608</u>	
FUND BALANCE, JUNE 30		<u>1,130</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST FELICIANA COUNCIL ON AGING, INC.
52, FRANCHISEE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1984

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY:

In 1968, the State of Louisiana passed Act 454 which authorized the charter of voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Feliciana Council on Aging (Council) is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with the most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the council can use the money that they have provided.

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

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

B. PRESENTATION OF STATEMENTS:

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

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

WEST LOUISIANA COUNCIL ON AGING, INC.
81. FRANCHISEVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

C. FUND ACCOUNTING

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

Governmental Funds:

GENERAL FUND

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

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

Local

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

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

FOCA (ACT 718)

FOCA (ACT 718) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 718" funds at its discretion.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
YEAR ENDED 1983

6. FUND ACCOUNTING (Continued):

FPA - (Formerly Section 18)
FPA 18 funds are provided by the U. S. Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within the Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these FPA Section 18 funds are recorded in the Council's General Fund.

SPECIAL REVENUE FUNDS

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

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

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

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

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

WEST PASCADIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1982

C. FUND ACCOUNTING (Continued)

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

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

Senior Center Fund These funds are used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the Council. that are restricted to use as a supplement to pay the cost of having an annual audit of the Council's financial statements.

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

WEST FELICIANA COUNCIL OF AGERS, INC.
ST. FRANCISVILLE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1972

D. ACCOUNT GROUPS

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

GENERAL FIXED ASSETS

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

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$5,387.

GENERAL LONG-TERM OBLIGATIONS

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

E. BASIS OF ACCOUNTING

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

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

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1997

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

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Senior Center and audit funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenues until the actual expenditure is made. Section 19 and Audit funds are also recognized as revenues once the related cost has been incurred, and the grant reimbursement is measurable and available.

Public Support and Miscellaneous Revenues

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

G. TRANSFERS AND INTERFUND LOANS

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

H. BUDGETS

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

1. The Capital Area Agency on Aging - District II Inc. (CAAA) notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepare a proposed budget based on the funding levels provided by CAAA and then submits the budget to the Board of Directors for approval.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
PERIOD ENDING JUNE 30, 1987

B. BUDGETS (Continued)

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

C. ENCUMBRANCES

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

D. CASH AND CASH EQUIVALENTS

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

WEST POLYMER COUNCIL ON ACQUIS. INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 3 - SUPERVENOR, COMPLIANCE AND ACCOUNTABILITY

A. BANK OVER-DRAFT

The operating account incurred a \$8,488 over-draft created by paying year-end payables exceeding the bank balance but holding the checks until July.

B. EXPENDITURES EXCEEDING APPROPRIATIONS

The following individual funds have actual expenditures over budgeted expenditures for the year ended June 30, 1997:

FUNDS	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
General Funds			
PTA	\$27,664	\$36,038	\$(8,374)
Special Revenue Funds			
Title III C 1	8,821	12,292	(3,471)
Title III D	1,171	1,189	(18)
Title III F	-0-	1,428	(1,428)
Emergency Assistance	-0-	860	(860)
Police Jury	-0-	8,880	(8,880)

NOTE 4 - CASH AND CASH EQUIVALENTS

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

	BOOK VALUE	MARK BALANCE	FIDC ISSUED
Operating:			
Money cash	\$150	-0-	-0-
certificate of deposit	8,273	\$8,273	\$8,273
	<u>8,423</u>	<u>8,273</u>	<u>8,273</u>
Bank Over-Draft - Operating	(3,488)	871	871
Total	<u>\$4,935</u>	<u>\$9,144</u>	<u>\$9,144</u>

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE 4 - RECEIVABLES AND PAYABLES

A summary of grant receivables as of June 30, 1987, follows:

PROGRAM	FUND	AMOUNT
Department of Transportation: FTA	General Fund	\$4,107
Capital Area Agency: Title III-B	Special Revenue	2,741
Title III-C-2	Special Revenue	69
Title III-F	Special Revenue	1,887
		<u>3,887</u>
Total Grant Receivables		<u>10,804</u>

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

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

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	BALANCE 7/1/86	ADDITIONS	ADJUSTMENTS DELETIONS	BALANCE 6/30/87
Vehicles	\$70,335	\$-0-	\$7,888	\$78,493
Equipment	12,845	-0-	9,877	22,822
Improvements	17,835	-0-	(17,835)	-0-
TOTAL	<u>101,015</u>	<u>-0-</u>	<u>-0-</u>	<u>101,318</u>

Adjustments consist of reclassifications resulting from a physical inventory taken.

PORT FISCALIAN COUNCIL OF AGERS, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992

NOTE 4 - NOTES PAYABLE

\$8,026 Note Payable bearing 8.44 to the Bank of St. Francisville, secured by Certificate of Deposit, payable in 36 monthly installments of \$286.67, commencing July 5, 1993, maturing June 5, 2000.

Future minimum payments follow including interest of \$1,814:

June 30, 1998	\$3,000
June 30, 1999	3,000
June 30, 2000	2,140

NOTE 5. CHANGE IN GENERAL LONG-TERM OBLIGATION

A summary of changes in long-term obligations follows:

	<u>2/1/92</u>	<u>ADDITIONS</u>	<u>RETIREMENT</u>	<u>6/30/92</u>
Notes Payable	<u>\$-0-</u>	<u>\$8,026</u>	<u>\$-0-</u>	<u>\$8,026</u>

NOTE 6 - INTERFUND TRANSFERS

The following is a summary of Operating Transfers In / Transfers Out as of June 30, 1997:

	T R A N S F E R S	
	IN	OUT
Local	\$8,026	\$13,173
PCOA (Act 730)	-0-	11,779
PTA - Section 10	-0-	27,800
Title III B	61,162	-0-
Title III C 1	-0-	4,821
Title III C 2	4,150	-0-
Title III D	410	-0-
Title III F	-0-	1,439
Audit	-0-	579
Senior Center	-0-	10,843
Police Jury	-0-	3,250
Total	<u>75,748</u>	<u>78,785</u>

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 9. LEASES

On January 1, 1986, the Council entered into a lease a building lease that houses the Council's office and senior center in St Francisville, Louisiana. The terms of this lease require monthly payments of \$878 for a period of one year. The lease expired December 31, 1994, and has been renewed each year on a year-to-year basis.

NOTE 10. PENSION PLAN

On December 1, 1986, the West Feliciana Council on Aging, Inc. established with Mutual of America a single employer, defined contribution, money purchase plan. The minimum age requirement for eligibility shall be 21 and the minimum number of years of eligibility service required for eligibility shall be 1 year. The monthly employer contribution on behalf of a participant shall have a non-forfeitable right to 20% of the amount in his accounts attributed to employer contributions (a) upon completion of 5 years of vesting services, or (b) if he or she has attained his early retirement age. January 1, 1994, the Council changed its administrator to Valic (The Variable Annuity Life Insurance Co). The Council contributed \$8,441 to the plan for the year ended June 30, 1997. The company issues an annual publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the Valic: 808 Cassman Road STE 1280; Houston TX 77024.

NOTE 11. POST-RETIREMENT BENEFITS

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

NOTE 12. JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

The Council has represented to me there is no litigation pending against the Council, as of June 30, 1997, nor is the Council aware of any unasserted claims. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

NOTE 13. RELATED PARTY TRANSACTIONS

There were no noted or confirmed related party transactions.

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE 14. DESIGNATED FUND BALANCE

The Council has designated its funds received from Gulf States Utilities and DEMCO for energy assistance.

NOTE 15. BOARD OF DIRECTORS' COMPENSATION

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

NOTE 16 - FEDERAL COMPLIANCE CONTINGENCIES

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

NOTE 17 - ECONOMIC DEPENDENCY

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

NOTE 18 - IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. In-kind contributions consist of time donated by volunteer workers at senior centers and meal sites. Although these contributions, totaling \$11,888, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

NOTE 19 - INCOME TAXES

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

SUPPLEMENTAL INFORMATION

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GENERAL FUND
1968 PERIOD JUNE 30, 1967

	LOCAL	FOUR ACT 7191	SECTION 18	TOTAL
REVENUES:				
INTRAGOVERNMENTAL				
Department of Transportation	-0-	-0-	\$17,664	\$17,664
Governors Office of Elderly Affairs	-0-	\$11,778	-0-	11,778
PUBLIC SUPPORT-DONATIONS	\$488	-0-	322	810
INTEREST	383	-0-	-0-	383
MISCELLANEOUS	525	-0-	-0-	525
NON-CASH INKIND	-0-	-0-	4,198	4,198
TOTAL REVENUES	<u>1,374</u>	<u>11,778</u>	<u>12,184</u>	<u>45,328</u>
EXPENDITURES				
CURRENT:				
HEALTH AND WELFARE				
PAYROLL	-0-	-0-	-0-	-0-
PHONE	-0-	-0-	-0-	-0-
TRAVEL	-0-	-0-	190	190
OPERATING SERVICES	-0-	-0-	-0-	-0-
OPERATING SUPPLIES	-0-	-0-	-0-	-0-
OTHER COST	130	-0-	17	147
CAPITAL OUTLAY	-0-	-0-	8,828	8,828
NON-CASH INKIND	-0-	-0-	4,172	4,172
TOTAL EXPENDITURES	<u>130</u>	<u>-0-</u>	<u>12,485</u>	<u>12,485</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,138</u>	<u>11,778</u>	<u>18,779</u>	<u>32,496</u>
OTHER FINANCIAL SOURCE (DEBIT)				
PROCEEDS OF LONG TERM DEBT	-0-	-0-	8,828	8,828
TRANSFERS IN	-0-	-0-	-0-	-0-
TRANSFERS OUT	(8,148)	(11,779)	(27,805)	(44,730)
TOTAL	<u>(8,148)</u>	<u>(11,779)</u>	<u>(19,379)</u>	<u>(30,784)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEBT	<u>(4,008)</u>	<u>-0-</u>	<u>-0-</u>	<u>(4,008)</u>
FUND BALANCE, JULY 1	<u>18,850</u>	<u>-0-</u>	<u>-0-</u>	<u>18,850</u>
FUND BALANCE, JUNE 30	<u>18,850</u>	<u>-0-</u>	<u>-0-</u>	<u>18,850</u>

BEST FELLOWSHIP COUNCIL ON AGRIC., INC.
 ST. FRANCISVILLE, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED JUNE 30, 1952

	BUDGET	ACTUAL	FAVORABLE DIFFERENCE
LOCAL			
OTHER COST	0-0-	\$200	\$(200)
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT - III B	9,004	9,346	3,342
	<u>9,004</u>	<u>9,346</u>	<u>3,342</u>
FOGA			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT - III B	\$11,779	\$11,779	0-0-
	<u>\$11,779</u>	<u>\$11,779</u>	<u>0-0-</u>
FIA - SECTION 28			
TRAVEL	0-0-	\$150	\$(150)
OTHER COST	-0-	17	(17)
CAPITAL OUTLAY	-0-	9,000	(9,000)
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT - III B	27,664	27,865	(201)
	<u>27,664</u>	<u>28,032</u>	<u>(368)</u>

WEST HOLIQUAN COUNTY GOVERNMENT
 21. BUDGETARY CONTROL SYSTEM
 COMPARISON STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1981

	TOTAL 12-0	12-01 12-0-1	12-02 12-0-1	12-03 12-0	12-04 12-0	12-05 12-0	12-06 12-0	12-07 12-0	12-08 12-0	12-09 12-0
REVENUES:										
INTERGOVERNMENTAL										
CAPITAL AREA AGENCY ON BEHALF, INC.	431,700	431,700	431,700	431,700	431,700	431,700	431,700	431,700	431,700	431,700
WEST HOLIQUAN POLICE JURY	0	0	0	0	0	0	0	0	0	0
TOTAL INTERGOVERNMENTAL	431,700	431,700	431,700	431,700	431,700	431,700	431,700	431,700	431,700	431,700
PUBLIC SUPPORT-GRANTS	0	1,000	1,000	0	0	0	1,000	0	0	1,000
IN-CRIM CONTRIBUTIONS	0	1,000	1,000	0	0	0	100	0	0	1,000
TOTAL REVENUES	431,700	432,700	432,700	431,700	431,700	431,700	432,700	431,700	431,700	432,700
EXPENDITURES:										
CURRENT										
HEALTH AND WELFARE										
SALES TAX	40,100	40,100	40,100	40,100	40,100	40,100	40,100	40,100	40,100	40,100
FOOD	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
TRAVEL	100	100	100	100	100	100	100	100	100	100
OPERATING SUPPLIES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
OPERATING SUPPLIES	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
OTHER COST	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
REPAIR	0	0	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
IN-CRIM CONTRIBUTIONS	0	1,000	1,000	0	0	0	100	0	0	1,000
TOTAL EXPENDITURES	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200	42,200
CHANGES IN FUND BALANCE										
(INCREASE) DECREASE	(1,500)	1,500	1,500	(1,000)	1,000	1,000	1,500	1,000	1,000	1,500
OTHER FINANCIAL SOURCES (USES)										
TRANSFERS IN	0	0	0	0	0	0	0	0	0	0
TRANSFERS OUT	0	(1,500)	0	0	(1,000)	(1,000)	(1,500)	0	(1,000)	(1,500)
TOTAL OTHER FINANCIAL SOURCES (USES)	0	(1,500)	0	0	(1,000)	(1,000)	(1,500)	0	(1,000)	(1,500)
CHANGES IN FUND BALANCE AND OTHER SOURCES (USES)										
(INCREASE) DECREASE	0	0	0	0	0	0	0	0	0	0
FUND BALANCE, JULY 1	0	0	0	0	0	0	0	0	0	0
FUND BALANCE, JUNE 30	0	0	0	0	0	0	0	0	0	0

WEST LULUIGANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET (GRANT BASIS) AND ACTUAL
1988 UNDER FISCAL YEAR 1987

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
TITLE III-B			
SALARIES	\$48,047	\$48,880	\$837
FRINGE	8,734	8,881	147
TRAVEL	784	289	495
OPERATING SERVICES	18,843	16,736	(2,107)
OPERATING SUPPLIES	4,902	7,815	2,913
OTHER	3,118	2,922	196
TOTAL	84,428	84,923	495
TITLE III-C-1			
SALARIES	\$3,647	\$3,643	\$-4
FRINGE	541	498	43
TRAVEL	32	28	4
OPERATING SERVICES	3,260	3,221	39
OPERATING SUPPLIES	83	83	0
OTHER	888	378	510
MEALS	-0-	32	(32)
OTHER FINANCING SOURCES (UNUS):			
TRANSFERS OUT - III B	-0-	4,511	(4,511)
TOTALS	8,611	12,392	(3,781)
TITLE III-C-2			
SALARIES	\$10,874	\$10,728	\$146
FRINGE	2,868	3,902	1,034
TRAVEL	338	87	251
OPERATING SERVICES	3,487	3,328	159
OPERATING SUPPLIES	1,532	1,336	196
OTHER	661	433	228
MEALS	100	-0-	100
TOTALS	19,860	20,182	322
TITLE III-D			
SALARIES	\$888	\$912	\$24
FRINGE	133	124	9
TRAVEL	30	4	26
OPERATING SERVICES	78	94	16
OPERATING SUPPLIES	23	13	10
OTHER	41	49	8
TOTALS	1,302	1,396	94

WEST FELICIANA COUNCIL ON AGING, INC.
871 FRANCHISES, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET (GRANT BASIS) AND ACTUAL
1968 PERIOD JUNE 30, 1967

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III-F			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT - III B	\$-0-	\$1,429	\$(1,429)
TOTALS	-0-	1,429	(1,429)
STATE AID			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT - III B	\$-0-	579	\$579
TOTALS	-0-	579	579
SENIOR CENTER			
OPERATING SERVICES			
OTHER FINANCING SOURCES (USES):	\$11,936	\$-0-	\$11,936
TRANSFERS OUT - III B	-0-	9,973	\$(9,973)
TRANSFERS OUT - III C 2	-0-	1,019	(1,019)
TOTALS	11,936	10,992	944
ENERGY ASSISTANCE			
UTILITY ASSISTANCE	\$-0-	\$950	\$(950)
POLICE AID			
OTHER FINANCING SOURCES (USES):			
TRANSFERS OUT - III C 2	\$-0-	\$5,880	\$(5,880)

FIRST PELICANAS COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AND CHANGES IN GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1967

	BALANCE JULY 1, 1966		ADJUSTMENTS AND DELETIONS	BALANCE JUNE 30, 1967
	AMOUNT	ADDITIONS	DELETIONS	AMOUNT
GENERAL FIXED ASSETS, AT COST:				
Vans	\$78,125	-0-	\$7,950	\$78,483
Equipment	12,845	-0-	9,837	22,822
Improvements	17,818	-0-	(17,818)	-0-
Total	<u>108,788</u>	<u>-0-</u>	<u>-0-</u>	<u>108,315</u>
INVESTMENT IN GENERAL FIXED ASSETS:				
PROPERTY ACQUIRED FROM -				
Title III-B	\$668	\$-0-	\$(668)	\$-0-
Title III-C-1	848	-0-	2,318	2,864
Title III-C-2	303	-0-	(303)	-0-
Title III-D	14	-0-	(14)	-0-
Title III-F	300	-0-	(300)	-0-
Senior center	2,860	-0-	(88)	2,822
M F Hospital	1,500	-0-	(1,500)	-0-
P C Advancement	659	-0-	(659)	-0-
INCA	80	-0-	(80)	-0-
Local	12,877	-0-	(12,877)	-0-
Restricted	2,722	-0-	(2,722)	-0-
Other-Acquired before 1963	-0-	-0-	25,084	25,084
Section 18	48,145	-0-	(22,478)	48,875
Section 16	-0-	-0-	22,868	22,868
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>101,315</u>	<u>-0-</u>	<u>-0-</u>	<u>101,315</u>

SINGLE ENTRY SECTION

Donald C. DeVille

INDEPENDENT PUBLIC ACCOUNTANT
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(504) 787-7828

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

September 11, 1997

To the Board of Directors
West Feliciana Council on Aging
St. Francisville, Louisiana

I have audited the accompanying general purpose financial statements of the West Feliciana Council on Aging, Louisiana, as of and for the year ended June 30, 1997, and have issued my report thereon dated September 11, 1997. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments.² Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

Respectfully submitted,

Donald C. DeVille
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WEST FELCIANER COUNCIL ON AGING, INC.
 ST. FRANCISVILLE, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 1987

PROGRAM TITLE	CFDA NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
DEPARTMENT OF HEALTH & HUMAN SERVICES				
PASSED THROUGH CAPITAL AREA AGENCY ON AGING				
TITLE III-B	93.044	\$16,183	\$16,183	\$16,183
TITLE III-C-1	93.045	8,000	8,000	8,000
TITLE III-C-2	93.045	4,000	4,000	4,000
TITLE III-D	93.046	804	804	804
TITLE III-F	93.043	784	784	784
TOTALS		<u>33,618</u>	<u>33,618</u>	<u>33,618</u>
DEPARTMENT OF TRANSPORTATION				
PASSED THROUGH LA DEPARTMENT OF TRANSPORTATION & DEVELOPMENT				
FTA	20.509	27,864	27,864	27,864
TOTALS		<u>59,379</u>	<u>59,379</u>	<u>59,379</u>

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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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**

September 12, 1997

To the Board of Directors
West Feliciana Council on Aging
St. Francisville, Louisiana

I have audited the financial statements of the West Feliciana Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated September 11, 1997.

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

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

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

However, the results of my procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings.

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

Respectfully submitted,



Donald C. DeVille

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STATE OF ARKANSAS
COMPTROLLER GENERAL OF FINANCE
LITTLE ROCK, ARKANSAS 72201

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

September 11, 1997

To the Board of Directors
West Feliciana Council on Aging
St. Francisville, Louisiana

I have audited the financial statements of the West Feliciana Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated September 11, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

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

In planning and performing my audit of the financial statements of the West Pelicans Council on Aging for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

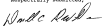
Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions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

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

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

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

Respectfully submitted,



Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
WEST BLANCKNEY BLVD.
BAYFOLK, LOUISIANA 70802
(504) 767-7829

ISSUES
REGISTRATION AND
RENEWAL OF THE
CREDENTIALS OF THE
CPA

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

September 11, 1997

To the Board of Directors
West Feliciana Council on Aging
St. Francisville, Louisiana

I have audited the general purpose financial statements of the West Feliciana Council on Aging, as of and for the year ended June 30, 1997, and have issued my report thereon dated September 11, 1997.

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

In planning and performing my audits for the year ended June 30, 1997, I considered the West Feliciana Council on Aging's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the West Feliciana Council on Aging's, general purpose financial statements and as to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated September 11, 1997.

The management of the West Feliciana Council on Aging, is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and are recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of

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

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

INTERNAL ACCOUNTING CONTROLS

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

ADMINISTRATIVE CONTROLS

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

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

During the year ended June 30, 1997, the West Feliciana Council on Aging had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III B, C, D and F Funds and FTA.

I performed tests of controls, as required by GAO Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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

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

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

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Donald C. Dasler".

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
NEW ORLEANS, LOUISIANA
BAPTISTON, LOUISIANA 70002
(504) 247-7828

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

September 11, 1987

To the Board of Directors
West Feliciana Council on Aging
St. Francisville, Louisiana

I have audited the general purpose financial statements of the West Feliciana Council on Aging as of and for the year ended June 30, 1987, and have issued my report thereon dated September 11, 1987.

In connection with my audit of the June 30, 1987 general purpose financial statements of West Feliciana Council on Aging and with my consideration of West Feliciana Council on Aging control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1987. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on West Feliciana Council on Aging compliance with these requirements. Accordingly, I do not express such an opinion.

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

However, the results of my procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying schedule of Findings.

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

Respectively submitted,



Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
FEDERAL RESERVE BANK
BAYOU BOULEVARD, LOUISIANA 70002
(504) 747-3838

STATE
COMPTROLLER OF PUBLIC ACCOUNTS

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

September 11, 1997

To the Board of Directors
West Feliciana Council on Aging
St. Francisville, Louisiana

I have audited the financial statements of the West Feliciana Council on Aging, as of and for the year ended June 30, 1997, and have issued my report thereon dated September 11, 1997.

I have applied procedures to test the West Feliciana Council on Aging's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended June 30, 1997: political activity, civil rights, cash management, federal financial reports, drug-free workplace act, allowable cost/cost principles.

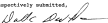
My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on the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

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

However, the results of my procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings.

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

Respectfully submitted,



WEST FELICIANA COUNCIL ON AGING, INC.
EE, FRANKLIN, LOUISIANA
SCHEDULE OF FINDINGS
JUNE 10, 1987

Reportable Condition: Some of the Council's general ledger beginning balances did not agree to last years ending balances. The differences off-set each other. The Council complained that information disappearing after it was entered into the computer. This phenomena also occurred to me when I plugged into their printer to print a letter schedule on my laptop only to have the information disappear when the printer came on.

Criteria: Good accounting control requires continuity in balances from one year to the next.

Cause: The council does not know why it is happening.

Effects: There is no material effect to the financial statements since the differences were in the \$400-\$600 range and were off-set to zero.

Recommendation: I recommend that the Council investigate its computer software or electrical system.

Management Response: See Attached.

* * *

Reportable Condition: The Council incurred debt of \$8000 without State Bond Commission Approval.

Criteria: State Statutes requires local governments obtain State Bond Commission Approval before incurring debt.

Cause: The Council was unaware of this requirement.

Effects: The Council did not comply with state regulations.

Recommendation: I recommend that the Council obtain State Bond Commission approval on future borrowings.

Management Response: See Attached.

* * *

WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
EXIT CONFERENCE
JUNE 29, 1967

An exit conference was held on September 13, 1967.

Those in attendance were:

Patricia Gilmore - Director
Lillie Finney - Bookkeeper
Donald C. Beville - Certified Public Accountant

The audit report was presented and I reported to management that I did not discover any material weaknesses in internal control, but did discover minor weaknesses of an instance of non-compliance with policies.

Such findings have been reported on page 40.

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

**WEST FELICIANA
COUNCIL ON AGING**

3725 COMMERCE STREET
POST OFFICE BOX 1002
ST FRANCISVILLE, LOUISIANA 70776
TELEPHONE 504-833-8718

September 11, 1987

Mr. Donald C. DeVille
Certified Public Accountant
8925 Orleans Drive
Baton Rouge, LA 70809

Dear Mr. DeVille,

In response to the findings reported on the West Feliciana Council on Aging's audit for period July 1, 1986 through June 30, 1987, please note the following:

FINDING 1: We were unable to determine the cause of computer problems losing data. Therefore we have changed the computer on which our financial records are stored. This should correct the problem of data being lost.

FINDING 2: The note payable is secured by our time certificates of deposit. This debt will be paid in full as soon as possible. I was not aware of the requirement to be authorized or approved by the State Bond Commission. This will never happen again.

If further action is required, please do not hesitate to inform me.
Thank you.

Sincerely,


Patricia C. Collins,
Executive Director