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EVANGELINE COUNCIL ON AGING, INC.

Financial Report

Year Ended June 30, 1997

Under requirements of state law, this report is a public document. It is a duty of the reporting organization to report to the public the financial condition, equity and other information provided officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date: CSB 1 1 1998

CSB 1 1 1998

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**Darnall, Sikes
Frederick**

Corporation of Louisiana (Successors)

1997-1998 Annual Report

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Independent Auditor's Report

The Board of Directors
Evangeline Council on Aging, Inc.
Wile Flatts, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Council on Aging, Inc., as of and for the year ended June 30, 1997, 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, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-115, "Audits of States, Local Governments, and Non-Profit Organizations". Those standards and OMB Circular A-115 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 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 the Evangeline Council on Aging, Inc. as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 9, 1997, on our consideration of the Evangeline Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Evangelical Council on Aging, Inc. taken as a whole. The accompanying schedule of expenditures of Federal awards as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", and the supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Dunnell, Sikgs & Frederick

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana
October 8, 1993

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONSOLIDATED STATEMENTS - OVERVIEW)

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Balance Sheet - All Fund Types and Accounts Through
June 30, 1997

	Governmental Fund Types			Proprietary Activities		Totals	
	General	Special Revenue	Capital Projects	Fixed Assets	Long-Term Debt	Proprietary Fund	Other Fund
ASSETS							
Cash	\$ 52,827	\$41,456	\$ 356	\$ -	\$ -	\$19,499	\$101,738
Invested cash	3,419	-	-	-	-	3,419	1,030
Inventory	-	\$1,338	-	-	-	1,338	49,138
Other receivables	18	1,076	-	-	-	1,094	7,903
Fixed assets	-	-	-	429,918	-	429,918	387,643
Special investments	15,766	-	-	-	-	15,766	15,349
Amounts to be provided for retirement of general long-term debt	-	-	-	-	(275,000)	(275,000)	(282,166)
Total assets	\$111,038	\$43,870	\$ 356	\$429,918	\$275,000	\$97,499	\$861,199
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable and related liabilities payable	\$ -	\$ 346	\$ -	-	-	\$ 346	\$ 346
Long-term debt -	-	-	-	-	19,700	19,700	19,700
- Amounts on special issue	-	-	-	-	(265,000)	(265,000)	(265,000)
- Note payable	-	-	-	-	-	-	-
Total liabilities	-	346	-	-	(245,300)	(244,654)	(244,654)
Fund Equity							
Investment in fixed assets	-	-	-	429,918	-	429,918	387,643
Fund Reserves -							
Unreserved - undesignated	52,827	40,704	-	-	-	56,626	57,750
- approved for special interest funds	18,186	-	-	-	-	18,186	41,243
- approved for future capital funds	3,419	-	-	-	-	3,419	1,000
- designated for future interest funds	-	-	-	-	-	-	15,507
Total fund reserves	74,432	40,704	-	-	-	78,231	105,499
Total fund equity	74,432	40,704	356	429,918	-	428,149	393,142
Total liabilities and fund equity	\$111,038	\$43,870	\$ 356	\$429,918	\$275,000	\$97,499	\$861,199

The accompanying notes are an integral part of these statements.

STATEMENT OF REVENUE AND EXPENSES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types
Year Ended June 30, 1997

	GENERAL	SPECIAL	CAPITAL	BOND	Totals	
					1997	1996
Revenues:						
Intergovernmental	\$54,507	\$58,571	\$ -	\$ -	\$ 412,162	\$ 420,430
Fees/fin	-	75,000	-	-	75,000	80,000
Taxes and special licenses	28,360	25,000	-	17,000	70,360	44,000
Interest	-	17,000	-	-	17,000	7,111
Total revenues	<u>82,867</u>	<u>115,571</u>	<u>-</u>	<u>17,000</u>	<u>516,522</u>	<u>551,541</u>
Expenditures:						
Current -						
Salaries	-	485,000	-	-	485,000	485,000
Fringe	-	49,250	-	-	49,250	51,111
Travel	5,270	22,750	-	-	28,020	30,444
Special services	54,750	35,750	-	-	90,500	95,444
Special use capital fee	1,000	15,000	-	-	16,000	20,444
Other costs	2,000	12,000	80	-	12,080	20,000
Capital outlay	22,480	4,000	-	-	26,480	27,444
Debt service -						
Principal	-	-	-	4,000	4,000	4,000
Interest	-	-	-	11,700	11,700	10,444
Grants	-	17,000	-	-	17,000	7,111
Total expenditures	<u>82,867</u>	<u>671,000</u>	<u>80</u>	<u>15,700</u>	<u>580,607</u>	<u>584,444</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>(555,429)</u>	<u>(80)</u>	<u>-</u>	<u>(64,085)</u>	<u>(33,903)</u>
Other financing sources (uses):						
Operating transfers in	-	120,000	-	-	120,000	120,000
Operating transfers out	(11,000)	(10,000)	-	-	(21,000)	(20,000)
Loan proceeds	-	-	-	-	-	20,000
Payments on loan of assets	-	-	-	-	-	(20,000)
Total other financing sources (uses)	<u>(11,000)</u>	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>99,000</u>	<u>100,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (11,000)</u>	<u>(445,429)</u>	<u>(80)</u>	<u>-</u>	<u>(65,085)</u>	<u>(33,903)</u>
Fund balances:						
Beginning of year	100,000	75,000	000	-	175,000	171,000
End of year	<u>\$ 89,000</u>	<u>\$ 30,571</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ 137,097</u>

The accompanying notes are an integral part of this statement.

WHEELING CORP. OF OHIO, INC.

Reconciling Statement of Revenues, Capital Taxes and Charges to Fund Balances - Budget (1967 Actual) and Actual - All Governmental Fund Types Year Ended June 30, 1967

	General Fund			Subsidiary General Income Funds		
	BUDGETED	ACTUAL	PERCENT - VARIANCE - 100.0000000000	BUDGETED	ACTUAL	PERCENT - VARIANCE - 100.0000000000
REVENUES:						
Intergovernmental	\$100,567	\$104,027	103.43%	\$107,799	\$108,433	1.01%
Fees				32,500	31,331	9.62%
Tolls and Miscellaneous	14,891	16,543	111.10%	33,307	34,350	10.31%
Other				11,450	11,286	98.56%
Total revenues	125,458	136,903	108.34%	183,056	185,399	1.01%
EXPENDITURES:						
Current -						
Salaries	-	-	-	449,454	449,350	99.99%
Travel	-	-	-	49,500	49,500	100.00%
Operating services	1,200	1,200	100.00%	33,800	33,750	99.85%
Operating supplies	1,000	1,000	100.00%	36,200	36,500	101.38%
Other costs	11,700	1,000	8.55%	13,700	13,300	96.35%
Capital outlay	11,900	11,400	95.79%	4,200	4,200	100.00%
Total expenditures	25,800	25,600	99.23%	282,854	286,600	101.68%
Excess (deficiency) of revenues over expenditures	99,658	111,303	111.72%	150,202	158,799	1.06%
Other financing sources (uses):						
Operating transfer in	-	-	-	100,700	100,700	100.00%
Operating transfer out	(10,000)	(11,000)	110.00%	(20,000)	(17,000)	117.65%
Total other financing sources (uses)	(10,000)	(11,000)	110.00%	80,700	83,700	103.77%
Excess (deficiency) of revenues and other sources over expenditures and other uses	89,658	100,303	111.78%	230,902	242,500	105.02%
Fund balances:						
Beginning of year	50,000	50,000	100.00%	22,000	22,000	100.00%
End of year	\$ 139,658	\$ 150,303	\$ 107.64%	\$ 252,902	\$ 264,500	\$ 104.57%

The accompanying notes are an integral part of this statement.

LOUISIANA COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

A. Presentation of Statements

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

B. Organization

Act 456 of 1984, authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Each council is a non-profit corporation which must comply with policies and regulations established by the Governor's Office of Elderly Affairs and any other entity that provides the Council with federal or state funds.

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

The primary function of the Council on Aging is to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals and nutritional education, information and referral services, legal assistance, operating senior centers and transportation. A Board of Directors consisting of 21 members, who serve three-year terms, governs the council.

EMERALDINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

C. Financial Reporting Entity

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

D. Fund Accounting

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund Types

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

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the sources from which they are derived.

The following fund comprises the Council's General Fund:

EMERALDLINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Gen. Mill Tax Fund

Gen mill tax funds are received from a tax levied on property in the parish and various local sources; such funds not being restricted to any special use.

Capital Projects Fund

Capital Projects Fund is used to account for all resources for the construction of capital facilities by the Council.

The following fund comprises the Council's Capital Projects Fund:

Building Fund

This Fund accounts for the construction of the new administrative building and senior center. Construction was completed during July, 1993.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Special Revenue Funds

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

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

Title III-B Supportive Services Fund

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

FRANCISCINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III C-1 Congregate Meals Fund

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

Title III C-2 Home Delivered Meals Fund

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

Title III-D Fund

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

Title III-F Fund

Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment

EMERALDLINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

and materials (such as weigh people, educational materials, and exercise equipment). (2) home injury control, (3) medication management, (4) mental health, (5) nutrition assessment/ counseling, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and 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, which in turn "passes through" the funds to the Council.

Senior Center Fund

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

Substance Fund

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

PARCELISE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 3 Summary of Significant Accounting Policies (Continued)

Miscellaneous Fund

The Miscellaneous Fund is used to account for funds provided by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. The funds are used to supplement the other programs operated by the Council.

Medicaid of Louisiana Fund

The Medicaid of Louisiana Fund is used to account for the revenues and expenditures associated with the services the Council provided as a Medicaid Enrollment Center. This fund is also used to account for funds which are used to provide services that will meet the needs of those diverted or deinstitutionalized beneficiaries whose disabilities preclude the acquisition of certain independent living skills related to the activities of daily living.

Senior Community Service Employment Fund (Title V)

The Senior Community Service Employment Fund is used to account for funds which are used to provide, foster, and promote useful part-time work opportunities in community service activities for low-income persons who are 55 years old and older. These funds are provided by the United States Department of Labor through the National Senior Citizens Education and Research Center, which in turn "passes through" the funds to the Council.

Special Account - Resident Mail Fund

Section 18 funds are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within the parish.

EVANGELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Special V Fund

The Special V program provides administrative costs to operate the Title V Program.

Energy Fund

The Energy 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, Inc. (LACOAI) which in turn remits funds relating to Evangeline Parish to the Council on Aging so that it can provide assistance to the elderly for the payment of their utility bills.

Extra Five Fund

The Extra Five program funds come from the interest earned on the Title V program.

FOIA Case 113

FOIA Case 1131 funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. These funds are accounted for in a separate Special Revenue Fund to facilitate tracking of this revenue and to ensure its utilization in the budget period. The funds are unrestricted in application and are transferred from this Special Revenue Fund for appropriate application in the General Fund and other Special Revenue Funds.

CHSP

The Congregate Housing Services Program (CHSP) Fund is used to account for the revenues and expenditures associated with services the Council provides, which includes: (1) to prevent premature or unnecessary institutionalization of the frail elderly, non-elderly

EVANGELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 3 Summary of Significant Accounting Policies (Continued)

disabled, and temporarily disabled, (3) to provide a variety of innovative approaches for the delivery of meals and non-medical supportive services while utilizing existing service programs and (4) to (5) gaps in existing service systems and ensure availability of funding for meals, and appropriate services needed to maintain independent living.

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 Evangeline Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt

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

5. Basis of Accounting

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

The governmental fund types (General, Special Revenue and Capital Projects Funds) use a current financial resources measurement focus and are accounted for using the modified

BRANDELIH COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. Intergovernmental revenues are considered susceptible to accrual. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

F. Transfers and Interfund Loans

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts. Short-term interfund loans are classified as interfund receivables and payables.

G. Budget Policy

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

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

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

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

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

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

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

EVANGELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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

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

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

Supplies are carried legally entered appropriations at the individual fund level.

H. Total Columns on Combined Statements - Overview

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

I. Fixed Assets

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

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

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

EMERILINE COUNCIL OF ASIA, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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

J. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group.

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

K. Annual and Sick Leave

The Council's policy allows employees to carry forward 15 days of unused annual leave and 10 days of sick leave. Upon termination, annual leave is payable with 7 days notice of resignation and sick leave with 14 days notice. Annual and sick leave accumulates at various rates determined by years of service. The liability for accumulated annual leave has been recorded in the General Long-Term Debt Account Group.

Note 2 Board of Directors' Compensation

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

Note 3 Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(13) of the Internal Revenue Code.

EXHIBIT COUNCIL ON ASING, INC.

Notes to Financial Statements

Note 4 Cash

Under state law, the Council may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Council may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1997, the Council has cash and interest bearing deposits (bank balances) totaling \$189,731.

These deposits are stated at cost, which approximates market. Under state law, these deposits, for 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 in deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1997, are secured as follows:

Bank balances	<u>\$186,297</u>
Federal Deposit Insurance	\$151,628
Pledged securities (Category 3)	<u>387,862</u>
	<u>\$ 233,568</u>
Excess	\$ 27,209

Pledged securities in Category 3 includes unsecured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Council's name.

Even though the pledged securities are considered uncollateralized, (Category 3) Louisiana Revised Statute 38:5235 imposes a statutory requirement on the custodial bank to advertise and call the pledged securities within 90 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

Note 5 Restricted Cash

Restricted cash consists of cash investments whose use is limited by a MOCA agreement. In accordance with the note agreement, the Council shall deposit \$121 each month into a separate bank account. Once the Council accumulates \$18,812 in the account, the monthly deposits may be suspended. The purpose of this is to help prevent defaults on the payment of the note.

EVANGELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 6 Operating Transfers In, Out

	Funds transferring out:				Title V Service \$1000
	Senior Center	Miscellaneous Fund	General	Act. 375	
Funds transferring in:					
Title III G-1	\$ -	\$ -	\$13,343	\$ -	\$ -
Title III G-2	-	-	10,499	-	-
Title III B	34,004	4,580	15,813	11,379	-
Title III D	-	-	2,798	-	-
Title III F	-	-	41	-	-
Subsidies	-	-	3,640	-	-
Special Account	-	-	-	-	-
CHFS	3,348	-	4,000	-	-
Senior Center	-	-	-	-	-
Extra Five	-	-	-	-	200
	<u>\$18,352</u>	<u>\$4,580</u>	<u>\$51,853</u>	<u>\$11,379</u>	<u>\$ 200</u>

	Funds transferring out:			
	Special Account	Medicaid	Energy	Total
Funds transferring in:				
Title III G-1	\$ -	\$ -	\$ -	\$ 13,343
Title III G-2	-	-	-	10,499
Title III B	12,351	1,687	899	45,037
Title III D	-	-	-	2,798
Title III F	-	-	-	41
Subsidies	-	-	-	3,640
Special Account	-	-	-	3,348
CHFS	-	-	-	4,000
Senior Center	1,683	-	-	1,683
Extra Five	-	-	-	201
	<u>\$12,351</u>	<u>\$1,687</u>	<u>\$ 899</u>	<u>\$69,953</u>

Note 7 Reserved Fund Balance

Reserved fund balance represents amounts restricted for the required expenditures of the Special Revenue Fund and for the prepayment of future expenditures.

EVANGELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 8 Designated Fund Balance

The Board of Directors has designated funds for future expenditures on the Capital Projects Fund in the amount of \$234.

Note 9 Revenue Recognition - Property Tax

During fiscal year 1990, the Council began receiving funds from a property tax which was adopted by the voters of Evangeline Parish.

The taxes are collected by the Evangeline Parish Sheriff Department and remitted to the Evangeline Council on Aging, Inc. as the money is received. The Council does not record receivables for any property taxes not collected but instead records the funds it receives from the parish at the time of receipt. The Council has no assurance that uncollected taxes will ever be received.

Taxes of one mill were levied on property with assessed valuations totaling \$97,669,535 and were dedicated for services to the elderly for the year ended June 30, 1997.

Total taxes levied were \$97,669.

Note 10 Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council as June 30, 1997. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

Note 11 Economic Dependency

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs and the National Council of Senior Citizens. The grant

EVANGELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 11 Economic Dependency (Continued)

amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

Note 12 In-Kind Contributions

The Council receives various in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenues. Related expenses, equal to the in-kind revenues, have also been presented, thereby producing no effect on net income.

Note 13 Investments

As June 30, 1997, investments consisted of the following:

	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity</u>
Citizens Bank:			
Certificate of deposit	\$25,161	5.50%	12/31/97
Evangeline Bank & Trust:			
Certificate of deposit	<u>38,667</u>	5.75%	9/30/97
Total investments	<u>\$63,828</u>		

The above INVESTMENTS have been recorded at cost, which approximates market value. All invested funds are covered by Federal depositary insurance.

Note 14 Changes in Long-Term Debt

	Balance June 30, <u>1996</u>	Additions	Retirements	Balance June 30, <u>1997</u>
Accrued annual leave	\$ 16,967	\$ -	\$ 1,568	\$ 18,535
Notes payable	<u>282,929</u>	<u>-</u>	<u>9,885</u>	<u>273,044</u>
	<u>\$300,896</u>	<u>\$ -</u>	<u>\$ 11,453</u>	<u>\$289,443</u>

PARCELINE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 14 Changes in Long-Term Debt (Continued)

	Original Principal
Due to the Federal Housing Authority in the original amount of \$170,000, payable in 360 monthly installments of \$1,475, including interest of 5 1/2 per annum, secured by the administrative building and equipment.	\$661,088
Averaged annual loans to be repaid to be paid during the fiscal year-end June 30, 1990.	<u>11,182</u>
	<u>\$672,270</u>

The annual requirements to service all debt outstanding at June 30, 1987, including interest payments of \$215,704, are as follows:

Year Ending <u>June 30,</u>	
1988	\$ 31,373
1989	17,888
1990	17,888
1991	17,888
1992	17,888
1993 and thereafter	<u>185,652</u>
	<u>\$490,509</u>

Note 15 Budget Presentation - Reconciliation

Presented below is a schedule reconciling all special revenue funds to special revenue funds in which budgets were adopted:

Special revenue funds:	
Excess of revenues and other financing sources over expenditures and other uses (page 3)	\$18,366
Add (deduct) funds not budgeted:	
Energy - excess of expenditures over revenue	78
Extra Five - excess of revenue over expenditures	<u>(182)</u>
Excess of revenues and other financing sources over expenditures and other uses (page 5)	<u>\$18,531</u>

EMERALD COUNCIL ON WISCO, INC.

Notes to Financial Statements

Note 14 - Excess Expenditures Over Appropriations

At year-end, the Council has two funds whose expenditures exceeded appropriations. The individual funds and the amount of the excess expenditures are:

Energy Fund	\$ 19
Capital Projects Fund	\$ 81

SUPPLEMENTAL INFORMATION

EVANSELINE COUNCIL ON AGING, INC.

Statement of Revenues, Expenditures, and
Changes in Fund Balance - General Fund
Year Ended June 30, 1997

Revenues:	
Property tax	\$ 88,135
State revenue sharing	13,401
Interest Income	2,369
Miscellaneous	<u>42,818</u>
Total revenues	<u>146,723</u>
Expenditures:	
Current -	
Travel	5,318
Operating services	18,706
Operating supplies	1,285
Other costs	2,086
Capital outlay	<u>32,883</u>
Total expenditures	<u>59,858</u>
Excess of revenues over expenditures	<u>86,865</u>
Other financing uses:	
Operating transfers out	<u>(60,632)</u>
Excess of revenues over expenditures and other uses	26,233
Fund balance:	
Beginning of year	<u>82,283</u>
End of year	<u>\$113,043</u>

EXHIBIT 106 STATE OF ARIZONA, INC.

Operating Statement of Revenues, Expenditures, and Changes in Fund Balances -
 831 Capital Revenue Fund
 Year Ended June 30, 1997

	1996	1995	1994	1993	1992	Dollar	Change
	1996	1995	1994	1993	1992	Change	Direction
Revenues							
Intergovernmental	\$ 75,728	\$ 76,528	\$ 75,817	\$ 74,787	\$ 75,254	\$ 15,000	\$ 4,816
Programs	4,790	4,790	46,500	-	-	11,000	-
Local and miscellaneous	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total revenues	<u>80,518</u>	<u>81,318</u>	<u>122,317</u>	<u>74,787</u>	<u>75,254</u>	<u>26,000</u>	<u>2,816</u>
Expenditures							
Salaries	50,000	49,837	47,400	4,100	-	-	3,700
Admin.	10,000	10,000	6,000	100	-	-	100
Travel	1,000	1,000	17,000	-	-	-	1,000
Operating supplies	42,000	42,000	42,000	700	-	4,000	1,000
Other costs	15,518	15,481	15,917	100	-	800	700
Capital outlay	1,000	-	111	10	-	1,000	100
Interest	-	-	-	-	1,000	1,000	-
Total expenditures	<u>119,518</u>	<u>118,398</u>	<u>122,428</u>	<u>4,910</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Excess (deficiency)							
of revenues over							
expenditures	<u>(39,000)</u>	<u>(37,080)</u>	<u>(1,111)</u>	<u>(2,723)</u>	<u>(274)</u>	<u>24,000</u>	<u>11,000</u>
Other financing sources (uses)							
Operating transfers to	60,000	61,000	60,000	2,700	60	1,000	1,000
Operating transfers and	-	-	-	-	-	138,700	-
local other financing							
sources (uses)	<u>60,000</u>	<u>61,000</u>	<u>60,000</u>	<u>2,700</u>	<u>60</u>	<u>139,700</u>	<u>1,000</u>
Excess (deficiency)							
of revenues and other							
sources over							
expenditures and other							
uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37</u>	<u>-</u>
Fund balances, beginning of year						<u>11,000</u>	
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,037</u>	<u>\$ -</u>

Work In Progress	Material	Value of	Special	Special	Contract	Value	Cost	Cost	Total
Contract		Contract	Contract	Contract		Contract	Contract	Contract	
\$ 4,000	\$71,000	\$20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 71,000	\$ -	\$20,000
-	-	200	10,000	17,000	500	-	-	5,000	70,000
-	-	5,000	-	17,000	-	-	-	-	12,000
<u>\$ 4,000</u>	<u>\$71,000</u>	<u>\$25,000</u>	<u>\$30,000</u>	<u>\$34,000</u>	<u>\$500</u>	<u>-</u>	<u>\$71,000</u>	<u>\$5,000</u>	<u>\$107,000</u>
-	11,000	121,000	-	11,000	-	-	-	11,000	143,000
-	1,000	11,000	-	1,000	-	-	-	1,000	13,000
-	50	-	-	50	-	-	-	-	100
-	50	-	500	50	-	-	-	500	600
-	1	70	5,000	1	-	-	-	-	6,002
-	-	5,000	-	-	-	-	-	-	5,000
<u>-</u>	<u>12,551</u>	<u>137,000</u>	<u>\$5,500</u>	<u>\$12,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$12,551</u>	<u>\$171,002</u>
\$ 500	\$1,000	\$1	\$1,000	\$1	\$1	\$100	\$1,000	\$1,000	\$1,002
\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
-	10,000	-	1,000	100	100	50	-	50	10,500
<u>-</u>	<u>10,000</u>	<u>-</u>	<u>1,000</u>	<u>100</u>	<u>100</u>	<u>50</u>	<u>-</u>	<u>50</u>	<u>10,500</u>
\$ -	\$10,000	\$ -	\$ 1,000	\$ 100	\$ 100	\$ 50	\$ -	\$ 50	\$ 10,500

FINANCE LINE COUNCIL ON AGING, INC.

Statement of Expenditures - Budget (GAAP Basis) and Actual -
 Special Revenue Funds
 Year Ended June 30, 1997

	Budgeted	Actual	Variance - Favorable (Unfavorable)
Title III-B			
Salaries	\$ 92,098	\$ 90,258	\$ 1,840
Fringe	18,640	19,600	1,200
Travel	3,389	3,288	101
Operating services	54,915	54,847	68
Operating supplies	15,910	15,751	159
Other costs	2,618	2,823	205
	<u>\$177,569</u>	<u>\$176,619</u>	<u>\$ 950</u>
Title III-C-1			
Salaries	\$ 31,186	\$ 29,387	\$ 1,799
Fringe	3,373	3,428	100
Travel	1,803	1,845	423
Operating services	8,328	8,379	51
Operating supplies	2,617	2,636	19
Other costs	80	82	2
	<u>\$ 47,777</u>	<u>\$ 46,769</u>	<u>\$ 1,008</u>
Title III-C-2			
Salaries	\$ 53,850	\$ 53,492	\$ 358
Fringe	6,501	6,580	79
Travel	17,736	17,593	143
Operating services	16,545	16,778	233
Operating supplies	3,437	3,805	368
Other costs	888	117	771
	<u>\$100,053</u>	<u>\$98,943</u>	<u>\$ 1,110</u>
Title III-D			
Salaries	\$ 3,400	\$ 3,496	\$ 96
Fringe	373	384	11
Travel	7	6	1
Operating services	713	776	63
Operating supplies	116	120	4
Other costs	38	22	16
	<u>\$ 4,753</u>	<u>\$ 4,719</u>	<u>\$ 34</u>

(Continued)

EMERALD COUNCIL ON AGING, INC.

Statement of Expenditures - Budget (BAAF Basis) and Actual -
Special Revenue Funds (Continued)
Year Ended June 30, 1997

	Budgeted	Actual	Variance - Favorable (Unfavorable)
Title 221-F			
Capital outlay	\$ 2,895	\$ 2,895	\$ -
Senior Center			
Operating services	\$ 4,804	\$ 4,804	\$ 00
Operating supplies	943	920	23
Other costs	218	224	16
Capital outlay	<u>1,286</u>	<u>1,286</u>	-
	\$ 7,500	\$ 7,364	\$ 136
Subsidies			
Salaries	\$ 5,128	\$ 5,265	\$ (137)
Fringe	268	250	18
Travel	1,087	1,007	80
Operating services	1,218	1,289	30
Operating supplies	300	316	(16)
Other costs	<u>88</u>	<u>20</u>	<u>34</u>
	\$ 8,009	\$ 8,287	\$ 21
Residential			
Salaries	\$15,100	\$15,828	\$ 34
Fringe	1,243	1,203	40
Travel	-	347	(347)
Operating services	303	319	(16)
Operating supplies	98	32	38
Other costs	<u>-</u>	<u>2</u>	<u>(2)</u>
	\$16,999	\$17,279	\$ (279)

(Continued)

STANBARD COUNCIL ON AGING, INC.

Statement of Expenditures - Budget (GAAP Basis) and Actual -
 Special Revenue Funds (Continued)
 Year Ended June 30, 1997

	Budgeted	Actual	Variance - Favorable Unfavorable
Title V - Senior Aides			
Salaries	\$222,329	\$222,182	\$ 147
Fringe	22,281	22,288	(7)
Operating services	82	81	1
Other costs	96	75	21
In-kind	3,820	3,365	455
	<u>\$281,728</u>	<u>\$281,691</u>	<u>\$ 37</u>
Special Account-Section 501			
Operating supplies	\$ 598	\$ 598	\$ 0
Other costs	9,212	9,212	-
	<u>\$ 9,810</u>	<u>\$ 9,810</u>	<u>\$ 0</u>
Section V			
Salaries	\$ 29,272	\$ 29,272	\$ 0
Fringe	1,814	1,814	-
Travel	1,808	883	1,127
Operating services	569	254	315
Operating supplies	158	2	156
In-kind	8,252	21,862	(13,610)
	<u>\$ 40,873</u>	<u>\$ 44,487</u>	<u>\$ (3,614)</u>
CRSF			
Salaries	\$ 22,729	\$ 22,417	\$ 312
Fringe	1,699	1,344	1,355
Operating services	422	-	422
Operating supplies	328	342	(14)
	<u>\$ 25,178</u>	<u>\$ 24,103</u>	<u>\$ 1,075</u>

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GOVT INFORMATION



**Darnall, Silkes
Frederick**

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**Independent Auditor's Report on Compliance and
on Internal Control over Financial
Reporting Based on an Audit of Financial
Purpose Financial Statements Performed in
Accordance with Government Auditing Standards**

The Board of Directors
Evangeline Council on Aging, Inc.,
Villie Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued our report thereon dated October 8, 1997. We have conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget 1980 Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations".

Compliance

As part of obtaining reasonable assurance about whether the Evangeline Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangeline Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we do noted certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our

attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Evangelical Council on Aging, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as Item 91-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described in the accompanying Schedule of Findings and Questioned Costs as item 91-1 is a material weakness.

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

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Monroe, Louisiana
October 8, 1987



**Damall, Sikes
Frederick**

24 Ferguson Avenue, Metairie, Louisiana 70002

Reported Period: 1986-1987

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**Independent Auditor's Report on Compliance with
Requirements Applicable to Each Major
Program and Internal Control Over Compliance
in Accordance with OMB Circular A-133**

The Board of Directors
Evangeline Council on Aging, Inc.
Witke Place, Louisiana

Compliance

We have audited the compliance of Evangeline Council on Aging, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 1987. The Evangeline Council on Aging, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Evangeline Council on Aging, Inc.'s management. Our responsibility is to express an opinion on the Evangeline Council on Aging, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Evangeline Council on Aging, Inc.'s compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Evangeline Council on Aging, Inc.'s compliance with those requirements.

In our opinion, the Evangeline Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1987.

Internal Control Over Compliance

The management of the Evangeline Council on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the Evangeline Council on Aging, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with GHS Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we considered to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Evangeline Council on Aging, Inc.'s ability to administer a major Federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 93-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are considered to be material weaknesses. However, we believe the reportable condition described in the accompanying schedule of findings and questioned costs as item 93-1 is a material weakness.

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

Dornall, Sikes & Frederick

A Corporation of Certified Public Accountants

Bastine, Louisiana
October 8, 1987

EPHRAELINE COUNCIL ON AGING, INC.

Schedule of Expenditures of Federal Awards
Year Ended June 30, 1997

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>	<u>Amounts to Subrecipients</u>
Department of Health & Human Services			
Passed through the Louisiana Governor's Office of Elderly Affairs:			
Title III E-Supportive services	93.064	\$ 58,810	\$ -
Title III C-1-Integrative meals	93.065	13,890	-
Title III C-2-Home delivered meals	93.065	4,700	-
Title III D-1a-home services	93.065	1,833	-
Title VII Chapter 3 - Suburban	93.042	4,894	-
Title III F-Preventive Health Services	93.043	<u>2,511</u>	-
		<u>\$8,738</u>	<u>-</u>
Department of Transportation & Development			
Passed through the Louisiana Department of Transportation & Development:			
FTA-Non Urbanized Area Public Transportation, Project #14-18-0004, State Project #741-18-0003	90.909	<u>38,683</u>	-
Department of Labor			
Passed through the National Senior Citizens Education and Research Center:			
Title V - Sr. Aides	17.338	<u>238,342</u>	-
Department Housing & Urban Development			
Passed through the National Council of Senior Citizens:			
CHP, Project #1448-4940-007	14.170	<u>6,762</u>	-
		<u>\$453,523</u>	<u>\$ -</u>

OTHER SUPPLEMENTARY INFORMATION

EVANOLINE COUNCIL ON AGING, INC.

Schedule of Changes in General Fixed Assets
Year Ended June 30, 1997

	Balance June 30, 1996	additions	Deletions	Balance June 30, 1997
General fixed assets, at cost:				
Land	\$ 12,000	\$ -	\$ -	\$ 12,000
Furniture & equipment	97,891	16,866	1,685	133,072
Building	287,810	-	-	287,810
	<u>\$597,642</u>	<u>\$16,866</u>	<u>\$1,685</u>	<u>\$612,903</u>
Investment in general fixed assets:				
Title 113 B	\$ 8,387	\$ -	\$1,685	\$ 6,702
Title 113 C-1	6,332	-	-	6,332
Title 113 C-2	2,885	-	-	2,885
Senior Center	2,456	1,266	-	3,722
Section 528	-	50,000	-	50,000
Land	55,004	2,074	-	57,078
Title 113 F	1,331	2,754	-	4,085
Title 113 G	798	-	-	798
Title 113 H	948	-	-	948
Special Account	24,843	-	-	24,843
Sublease	311	-	-	311
Building	292,325	-	-	292,325
Cash	1,316	-	-	1,316
Total investment in general fixed assets	<u>\$387,642</u>	<u>\$56,866</u>	<u>\$1,685</u>	<u>\$442,903</u>

EVERGLINE COUNCIL ON GOING, INC.

Schedule of Corrective Action Taken on Prior Year Findings
Year Ended June 30, 1997

There were no prior year findings.

EVANGELINE COUNCIL ON AGING, INC.

**Schedule of Findings and Questioned Costs
Year Ended June 30, 1993**

Part I Summary of Auditor's Results

Major Program - Identification

The Evangeline Council on Aging, Inc., at June 30, 1993, had one major program: Title V - Senior AIDS, which received funds from the Department of Labor "passed through" the National Senior Citizens Education and Research Center.

Major Program - Threshold

The dollar threshold for strategic Type A and Type B programs is \$100,000 for the fiscal year ended June 30, 1993.

Low-Risk Auditing

The Evangeline Council on Aging, Inc. is not considered a low-risk auditee for the fiscal year ended June 30, 1993.

Auditor's Report - Financial Statements

An unqualified opinion has been issued on the Evangeline Council on Aging, Inc.'s general purpose financial statements as of and for the year ended June 30, 1993.

Auditor's Report - Major Program

In our opinion, the Evangeline Council on Aging, Inc. complied, in all material respects, with the requirements that are applicable to its major Federal program for the year ended June 30, 1993.

Reportable Condition - Financial Reporting

The following reportable condition is internal control over financial reporting was disclosed and is considered a material weakness:

90-1 Individual Segregation of Accounting Functions

Finding:

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

EVANGELINE COUNCIL ON ACTION, INC.

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1997

Part I Summary of Auditor's Results (Continued)

Recommendation:

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

Material Noncompliance - Financial Reporting

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

Reportable Condition - Major Program

The following reportable condition in internal control over the major program was disclosed and is considered a material weakness:

97-1 Individual Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Finding Related to Federal Program

97-1 Individual Segregation of Accounting Functions

Finding:

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

EPARCELINE COUNCIL ON ACCO, INC.

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1997

Part 2 Summary of Auditor's Results (Continued)

Recommendation:

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

Part 3 Findings Relating to an Audit in Accordance with Government Auditor Standards

91-1 Individual Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Part 3 Findings and Questioned Costs Relating to Federal Programs

The following internal control finding relates to all Federal programs administered during the year ended June 30, 1997, as listed in the Schedule of Expenditures of Federal Awards:

97-1 Individual Segregation of Accounting Functions

Finding:

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

Recommendation:

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

EVANGELINE COUNCIL ON AGING, INC.

Corrective Action Plan
Year Ended June 30, 1997

Response to finding FF-1:

A complete segregation of duties is not feasible due to the cost-benefit of hiring additional personnel and the size of the Organization.

PARCELINE COUNCIL ON ADT, INC.

Schedule of Insurance in Force
(Unaudited)
June 30, 1993

<u>Type of Coverage</u>	<u>Policy Limit</u>	<u>Expiration</u>
General liability	\$1,800,000	July 1, 1994
Auto	\$ 500,000	July 1, 1994
Excess auto	\$ 500,000	July 1, 1994
Excess liabilities	\$ 500,000	July 1, 1994
Fidelity bond	\$ 50,000	July 1, 1994
Workers' compensation	\$ 180,800	April 1, 1994
Blanket Bond	\$ 50,000	May 23, 1994

FRANCELINE COUNCIL ON ACTION, INC.

Schedule of Disbursements to Board Members
Year Ended June 30, 1959

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

The following board members were reimbursed for mileage and travel expenses while attending to business of the Council:

Kate Mae Fontenot	\$ 21
George E. Bolmer	24
Merion Beville	42
Loretta Jason	52
Berry D. Harvey	175
Lola Pauline Johnson	159
Estelle Maxwell	48
Irma M. Fontenot	<u>8</u>
	<u>\$429</u>

EMERALD COUNCIL ON AGING, INC.

Exit Conference
Year Ended June 30, 1990

An exit conference was held on October 18, 1990, with the Emerald Council on Aging, Inc. In attendance were:

Janice Killroy, Executive Director
Cecilia Morais, Bookkeeper
Sharon Brunsford, Cajon Area Agency
Selva Fontana, Board Member
Mary Maxwell, Board Member
Suevely Miller, Board Member
John Lavergne, Board Member
Harry Lee Proffers, Chairperson
Ronald S. Boyce, Board Member
Paula Bham, CPA
Steven Stone, CPA

We reported on the results of our audit and our discovery of a material weakness in internal control, which is reported on pages 32 and 33. The Director and Board Members received our findings and recommendations favorably and have taken action to implement these recommendations.