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Financial Report

St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

June 30, 1967

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Release Date: FEB 18 1968

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St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

June 30, 1987

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NEIL G. FERRARI

CERTIFIED PUBLIC ACCOUNTANT
164891 (64) (MANAGEMENT INFORMATION) (GROUP 4)
BATESVILLE, MISSISSIPPI 38829

MEMBER OF THE
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE
AMERICAN SOCIETY OF CPAs

PHONE (601) 872-1372

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,
St. John Parish Council on Aging, Inc.,
LaPlace, Louisiana.

I have audited the accompanying general-purpose financial statements of the St. John Parish Council on Aging, Inc., LaPlace, Louisiana, 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. 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; standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Rules of States, Local Governments, and Non-Profit Organizations. These 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 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 provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. John Parish Council on Aging, Inc., LaPlace, Louisiana, 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, I have also issued a report (see page 3) dated October 28, 1997, on my consideration of the St. John Parish Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with laws, regulations, contracts, and grants.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements of the St. John Parish Council on Aging, Inc., LaPlace, Louisiana, taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the St. John Parish Council on Aging, Inc., LaPlace, Louisiana. 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.

Neil B. Ferraro, CPA

Baton Rouge, Louisiana,
October 28, 1997.

NEIL G. FERRARI

CERTIFIED PUBLIC ACCOUNTANT

144851 1515 MANAYUNKED HOSPITALITY BLDG 4

BRIDGE PLAZA, LEBANON, TENN 37039

MEMBER OF THE
AMERICAN INSTITUTE OF CPAs

MEMBER OF THE
INSTITUTE OF MANAGEMENT ACCOUNTANTS

PHONE (615) 276-1427

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors,
St. John Parish Council on Aging, Inc.
Lafayette, Louisiana.

I have audited the general-purpose financial statements of the St. John Parish Council on Aging, Inc., Lafayette, Louisiana, as of and for the year ended June 30, 1997, and have issued my report thereon dated October 28, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. John Parish Council on Aging, Inc.'s general-purpose financial statements are free of material misstatement, I 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 financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, I noted certain immaterial instances of noncompliance that I have reported to the Board of Directors of the St. John Parish Council on Aging, Inc. in a separate letter dated October 28, 1997.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the St. John Parish Council on Aging, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. However, I noted other matters involving the internal control over financial reporting that I have reported to the Board of Directors of the St. John Parish Council on Aging, Inc. in a separate letter dated October 28, 1997.

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

Karl P. Ferrari, CPA

Baton Rouge, Louisiana,
October 28, 1997.

NEIL G. FERRARI

CERTIFIED PUBLIC ACCOUNTANT
14084 OLD HAMBURG ROAD, FRENCH LAKES, LA 70054
BAYOU PARK, LOUISIANA, 70056

MEMBER OF THE
SOCIETY OF CERTIFIED CPAs

MEMBER OF THE
AMERICAN INSTITUTE OF CPAs

PHONE (504) 875-1177

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR A-133

To the Board of Directors,
St. John Parish Council on Aging, Inc.
Lafayette, Louisiana.

Compliance

I have audited the compliance of the St. John Parish Council on Aging, Inc., Lafayette, Louisiana 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 each of its major federal programs for the year ended June 30, 1993. The St. John Parish Council on Aging, Inc.'s major federal programs are 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 each of its major federal programs is the responsibility of the St. John Parish Council on Aging, Inc.'s management. My responsibility is to express an opinion on the St. John Parish Council on Aging, Inc.'s compliance based on my audit.

I conducted my 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 I 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 St. John Parish Council on Aging, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the St. John Parish Council on Aging, Inc.'s compliance with those requirements.

In my opinion, the St. John Parish Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

Internal Control Over Compliance

The management of the St. John Parish 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 my audit, I considered the St. John Parish 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OIG circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

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

Neil D. Ferrari, CPA

Baton Rouge, Louisiana,
October 28, 1997.

DOMINION BARRACKS TRUST - ALL FUND TYPES AND ACCOUNT GROUPS

St. John Parish Council of Aging, Inc.
Barracks, Louisiana

June 30, 1997

With Comparative Totals for the Year Ended June 30, 1996

	Governmental		Account Group General	Totals	
	Fund Types			1997	1996
	General	Special			
ASSETS AND OTHER DEBITS					
Assets:					
Cash	\$ -	\$ 17,128	\$ -	\$ 17,128	\$ 1,077
Property taxes receivable	24,814	-	-	24,814	20,207
Accounts receivable	4,487	-	-	4,487	-
Grants receivable	-	17,128	-	17,128	4,883
Prepaid insurance	1,900	-	-	1,900	-
Due from General Fund	-	7,445	-	7,445	9,825
Deposit for workers' compensation insurance	893	-	-	893	-
Insurance premium refund due restricted assets	-	-	-	-	287
Cash	-	7,478	-	7,478	2,008
Vehicle purchase deposit	8,174	-	-	8,174	-
Fixed assets	-	-	188,455	188,455	173,425
Total assets	\$ 42,889	\$ 44,198	\$198,455	\$284,733	\$218,607
LIABILITIES, FUND EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 5,487	\$ 43,518	\$ -	\$49,005	\$ 5,487
Payroll taxes payable	2,555	-	-	2,555	-
Due to Special Revenue Fund	2,883	-	-	2,883	7,825
Total liabilities	10,925	43,518	-	54,443	13,312
Fund Equity and Other Credits:					
Fund balances:					
Retained Earnings	-	7,478	-	7,478	5,391
Utility advances	1,900	-	-	1,900	-
Prepaid insurance	8,174	-	-	8,174	-
Vehicle purchase	-	-	-	-	871
Reserve fund	-	-	-	-	300
Medic Airt Write	25,255	-	-	25,255	25,252
Unreserved - undesignated	-	-	-	-	-
Investment in general fixed assets	-	-	188,455	188,455	173,425
Total fund equity and other credits	31,925	7,478	188,455	328,322	205,289
Total liabilities, fund equity and other credits	\$ 42,850	\$ 44,198	\$198,455	\$284,733	\$218,607

The accompanying notes are an integral part of this statement.

**CONDENSED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS TYPES**

St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

For the year ended June 30, 1987

With Comparative Totals for the Year Ended June 30, 1986

	Special	Special Revenue	Totals	
			(Thousands of Dollars)	(Thousands of Dollars)
	1987	1986	1987	1986
REVENUES				
Property tax	\$ 126,381	\$ -	\$126,381	\$126,381
Intergovernmental	34,178	273,287	307,465	307,465
Public support	5,196	26,325	31,521	31,521
Program service fees	25,302	-	25,302	-
Miscellaneous	324	0	324	324
Interest income	3,325	-	3,325	2,831
Total revenues	194,606	299,699	494,302	467,522
EXPENDITURES				
Salaries	8,084	117,346	125,430	125,430
Printing	121	8,225	8,346	19,179
Traavel	188	7,226	7,414	7,414
Operating supplies	13,635	60,854	74,489	64,780
Operating supplies	3,225	18,776	22,001	17,870
Other costs	70	6,788	6,858	18,074
Debits	-	397,073	397,073	95,547
Interest expense	-	-	-	20
Capital outlay	8,021	-	8,021	50
Utility assistance	-	3,424	3,424	8,084
Total expenditures	23,344	592,612	615,952	343,127
Excess of revenues over (under) expenditures	140,958	(192,913)	782	(4,981)
FUND FINANCING SOURCES (USES)				
Operating transfers in	-	373,885	373,885	58,647
Operating transfers out	(122,882)	(485,893)	(608,775)	(188,847)
Excess of revenues and other sources over (under) expenditures and other uses	23,801	(112,008)	782	(4,981)
FUND BALANCES				
Beginning of year	13,484	13,428	26,912	13,401
End of year	\$ 37,285	\$ 1,420	\$ 38,705	\$ 8,420

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUREAU OF PUBLIC SAFETY AND ACTING - GENERAL FUND**

St. John Parish Council on Aging, Inc.
 LA FITE, LOUISIANA

For the year ended June 30, 1997

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Property tax	\$ 130,000	\$ 128,381	\$ (1,619)
Intergovernmental	38,778	38,778	-
Public support	8,000	8,756	756
Program service fees	-	28,302	28,302
Miscellaneous	-	306	306
Interest income	1,000	1,888	888
total revenues	<u>147,778</u>	<u>147,809</u>	<u>31</u>
EXPENDITURES			
Current:			
Salaries	-	8,084	(8,084)
Fringe	-	101	(101)
Travel	-	300	(300)
operating services	-	55,838	(55,838)
Operating supplies	-	3,286	(3,286)
Other costs	-	79	(79)
meals	-	-	-
Interest expense	-	-	-
Capital outlay	8,000	8,021	21
Total expenditures	<u>8,000</u>	<u>21,829</u>	<u>13,829</u>
Excess of revenues over (under) expenditures	142,778	146,980	(4,202)
OTHER FINANCIAL SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	(124,000)	(121,000)	3,000
Excess of revenues and other sources over (under) expenditures and other uses	(1,700)	13,020	\$ 14,720
FUND BALANCES			
beginning of year	<u>11,000</u>	<u>11,000</u>	
End of year	\$ 12,600	\$ 24,420	

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUREAU OF PUBLIC SAFETY AND ACTUAL - SPECIAL BUSINESS FUND**

By: JOHN PATRICK CONSOLE, Jr. Acting, Inc.
 Captain, Louisiana

For the year ended June 30, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable Disadvantage</u>
REVENUES			
Telecommunications	1179,000	8771,163	\$ 15,000
Public support	20,000	20,000	0,000
Miscellaneous	-	0	0
Total revenues	<u>1199,000</u>	<u>179,163</u>	<u>371</u>
EXPENDITURES			
Commodities			
Salaries	100,000	107,000	0,000
Fringe	10,000	8,000	1,000
Travel	0,000	7,000	1,000
Operating services	70,000	70,000	0,000
Operating supplies	17,000	28,000	11,000
Other costs	10,000	5,000	0,000
Grants	0,000	107,000	(10,000)
Capital outlay	0,000	-	0,000
Utility assistance	-	0,000	11,000
Total expenditures	<u>147,000</u>	<u>328,000</u>	<u>3,000</u>
Excess of revenues over (under) expenditures	(136,000)	(148,837)	0,000
OTHER FINANCING SOURCES (USES)			
Specialty transfers in	200,000	170,000	0,000
Specialty transfers out	(100,000)	(140,000)	0,000
Excess of revenues and other sources over (under) expenditures and other uses	-	30,000	0,000
FUND BALANCE			
Beginning of year	<u>10,000</u>	<u>10,000</u>	
End of year	\$ 10,000	\$ 1,000	

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

St. John Parish Council on Aging, Inc.
LaPlace, Louisiana

June 30, 1997

Note 1 - Summary of Significant Accounting Policies

a. Reporting Entity:

In 1981, the State of Louisiana passed Act 498 which 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. The St. John Parish Council on Aging, Inc. is a non-profit, quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs and the State of Louisiana.

The primary function of the St. John Parish Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

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

Note 1 - Summary of Significant Accounting Policies - (continued)

a. Fund Accounting: - (continued)

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

• General Fund

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

The following programs comprise the Council's general fund:

Local

Local funds are received from various local sources, such as: proceeds of a property tax assessment by St. John the Baptist Parish, donations from the general public, allocations from the United Way and interest income on idle funds. Most of these funds are not restricted to any special use and may be used at the council's discretion. However, there are occasions when the council will receive restricted donations which must be used for the purposes restricted by donor. The Council also uses the General Fund to account for expenses which are not chargeable to specific programs because of budget limitations, or because of their nature.

FOIA (Act 135)

FOIA (Act 135) funds are appropriated for the Council by the Louisiana Legislature and remitted to the council via the Governor's Office of Elderly Affairs (OEAA). The Council may use these "Act 135" funds at its discretion.

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting: - (continued)

- General Fund - (continued)

Local Transportation

The Local Transportation program is used to account for funds received and expenses incurred for contracted transportation services.

Respite Care

The Respite Care program is used to specifically account for funds received from Waldo Foundation that are restricted to the purpose of paying for respite care costs.

- Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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

Title III B Supportive Services Fund

The Title III B Supportive Services Fund is used to account for funds which are to provide access services, in-home services, community services, legal assistance, and transportation for the elderly. Title III B supportive services funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Louisiana Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting: - (continued)

• Special Revenues Funds - (continued)

Title III C - Area Agency Administration (AAA) Fund

The Title III C Area Agency Administration (AAA) Fund is used to account for some of the costs of administering the Special Programs for the Aging. Title III C - AAA funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. These funds are used to help pay for some of the administrative costs associated with the Title III and Senior Center programs.

Title III C-1 Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional congregate meals to the elderly in strategically located centers. Title III C-1 funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. During the year the Council served 21,896 meals to people eligible to participate in this program.

Title III C-2 Fund

Title III C-2 Fund is used to account for funds which are used to provide nutritional meals to home-bound older persons. Title III C-2 funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. During the year the Council served 18,958 meals to people eligible to participate in this program.

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting - (continued)

• Special Reversion Funds - (continued)

Title III D Fund

The Title III D Fund is used to account for funds which are used to provide in-home services to the frail and elderly person who is home-bound, 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 - Administration on Aging through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III F Fund

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

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting: - (continued)

• Special Revenue Funds - (continued)

U.S.D.A. Fund

The U.S.D.A. Fund is used to account for the administration of Nutrition program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program reimburses the service provider about 88 cents for each appropriate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

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 in turn "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.

Audit Fund

The Audit Fund is used to account for funds received from the Louisiana Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Note 1 - Summary of Significant Accounting Policies - (continued)

c. Fund Accounting - (continued)

• Special Business Funds - (continued)

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACA) which in turn remits funds relating to St. John the Baptist Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

Miscellaneous Grant Fund

The Louisiana Legislature appropriated some special funds for various councils on aging throughout the state for fiscal year 1987. St. John Parish Council on Aging, Inc. was one of the parish councils to receive a special grant of \$5,000. The Louisiana Governor's Office of Elderly Affairs provided these funds to the Council. The Council used these funds to supplement Title III B supportive services this year.

FTA Fund

The FTA Fund is used to account for the acquisition of vehicles purchased in part with federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council. Although no vehicles were acquired under these programs during the fiscal year, one vehicle has been applied for and the Council has deposited the required matching funds. The vehicle is expected to be delivered in fiscal year 1988.

Note 1 - Summary of Significant Accounting Policies - (continued)

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 account group is not a fund.

General Fixed Assets

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

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 those funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the 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 classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivable/payable.

Note 1 - Summary of Significant Accounting Policies - (continued)

g. Budget Policy:

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

- The Louisiana Governor's office of Elderly Affairs "OEAA" notifies the Council each year as to the funding levels for each program's grant award.
- The Council may also obtain grants from agencies other than OEAA and the Council considers the potential revenues to be earned under those grants.
- Projections are made of property tax revenues and public support revenues based on past trends and data available to form expectations of future revenues.
- The Council's executive director prepares the proposed budget based on the expected funding from OEAA and other local agencies, as well as expected revenues from property tax revenues and public support, 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 fiscal year.
- The adopted budget is forwarded to OEAA for final approval.
- All budgetary appropriations lapse at the end of the fiscal year (June 30).
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
- Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There was one budget amendment during the fiscal year, which was effective May 31, 1997.

Note 1 - Summary of Significant Accounting Policies - (continued)

g. Budget Policy: - (continued)

- 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. As part of its grant awards, COEA requires the Council to amend its budget in cases where actual costs for a particular line item exceed the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.
- Expenditures cannot legally exceed appropriations on an individual fund level.

h. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position or results of operations 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:

Assets which cost at least \$250 or which have an estimated useful life of greater than 3 years are capitalized as fixed assets. All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Significant donated fixed assets are capitalized at their estimated fair market value on the date donated provided the fair market value can be objectively determined. No depreciation has been provided on general fixed assets.

Note 1 - Summary of Significant Accounting Policies - (continued)

j. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave:

The Council's annual leave policy does not provide for the accumulation and vesting of annual leave. In other words, an employee must "use or lose" any earned annual leave during the fiscal year. The Council's sick leave policy allows an employee to accumulate up to 25 days over a three year period, but at termination there is no cash reimbursement for unused sick leave. As a result, the Council has not accrued any unpaid cost relating to unused leave in the financial statements.

l. Related Party Transactions:

There were not any related party transactions during the fiscal year.

m. Restricted Assets:

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., Respite Care and Utility Assistance funds). In addition, the Council has made a deposit of \$8,178 towards the purchase of a vehicle. The deposit represents the Council's share of local matching funds under a STA contract. Restricted assets are offset by a corresponding reservation of the Council's fund balance.

Note 1 - Summary of Significant Accounting Policies - (continued)

n. Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner. At June 30, 1997, there were not any designated funds.

Note 2 - Revenue Recognition - Intergovernmental Grants, Program Service Fees, Public Support, and Miscellaneous Revenues

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). The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

Intergovernmental Grants

U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time. Senior Center program funds and the POOR (Act 735) funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. The same revenue recognition policy applies to funds received under the Title III A, C-1, C-2, B, and F programs which reimburses the Council based on the actual expenditures made from each program. The Miscellaneous Grant and Audit funds are also recognized as revenue once the related costs have been incurred and the grant reimbursement is measurable and available.

Program Service Fees

Program service fees for contracted local transportation are earned and become susceptible to accrual when the contracted service is provided. Program service fees for recreational activities are recorded as revenue when received.

Note 2 - Revenue Recognition - Intergovernmental Grants, Program Service Fees, Public Support, and Miscellaneous Revenues - (continued)

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from citizens to help offset the costs of the Title III-B, C-1, and C-2 programs. Other forms of local public support are provided to the Council by the United Way, Malco Foundation, and various individuals. Utility assistance funds are provided from public donations to various utility assistance programs that are resubmitted to the council via the Louisiana Association of Councils on Aging, Inc. In addition, the Council may hold an occasional fund raiser to help offset costs of senior center activities. These funds are recorded as revenues when the cash is received because the council cannot predict the timing of receipt and the amount it will receive.

Note 3- Property Tax Revenues and Receivable

During fiscal year 1988 the Council began receiving funds from a one mill property tax which was adopted by the voters of St. John the Baptist Parish. The property tax will be levied each year, beginning with calendar year 1984 and ending in calendar year 2081. By the St. John the Baptist Parish Council on November 15 based upon the assessed value (\$241,840,867, after homestead exceptions) on the previous January 1 of all real property owned within the Parish. The tax becomes due on November 15 and is considered delinquent if not paid by December 31. Most of the property tax revenues are collected during the months of December, January, and February.

The St. John the Baptist Parish Council acts as the collection agent for these taxes. The Parish Council withholds the collected amounts until the Council on Aging submits copies of invoices it has already paid. At that time, the Parish Council reimburses to the Council on Aging property tax revenues equal to the total expenses submitted by the council on Aging. Amounts being held by the Parish Council are not recorded as revenues by the Council on Aging because they are not available until the Parish Council releases them to the Council on Aging. At June 30, 1997, the Parish Council was withholding \$61,288 of property tax revenues it had collected. The Council on Aging has accrued \$24,814 of this amount as revenues for fiscal year 1997 because this money was resubmitted to it within 90 days after

Note 3 - Property Tax Revenues and Receivables - (continued)

June 30, 1997 and the revenue related to expenses specifically identifiable to fiscal year 1997. However, \$16,584 was not accrued by the Council on Aging as revenues for fiscal year 1997 because of the Parish Council's raise restricting the availability of the money.

The Parish Council has established a separate bank account to help it account for the collection and disbursement of the property tax revenues for the Council on Aging. The Council on Aging has no control over this bank account; accordingly, it is not presented in these financial statements.

The Parish Council did not invest any assets for the Council on Aging during the year. However, the Council received \$2,984 of interest income from the interest-bearing checking account in which the Parish keeps the property tax revenues until needed by the Council on Aging.

The property taxes are collected by the Parish's sheriff's office. Accordingly, there are expenses charged the Council on Aging by the sheriff's office for doing this. The amount charged for this fiscal year was \$8,598 which represents the Council on Aging's pro rata share of the pension expense of the sheriff's office. This type of charge is normal in Louisiana. No asset for this expenditure has been presented in the Council on Aging's financial statements because property tax revenue has been reported at a "net" amount instead of at a "gross" amount.

Note 4 - Cash in Bank

At June 30, 1997, the bank balances in the Council's two checking accounts totaled \$30,383, whereas the cash balance per books, after considering outstanding checks, was \$18,794. All of the bank balances were covered by Federal Depository Insurance (Category I).

Note 5 - Restricted Assets

Restricted assets consist of cash which has been reserved by the Council for the purpose of providing utility assistance (\$2,878). This cash was provided by donations made by the general public to various utility companies. Restricted assets also include \$8,174 of matching funds the Council was required to pay to obtain a van under an STA capital assistance grant. The van is expected to be delivered in fiscal year 1998.

Note 6 - Grants Receivable

grants receivable represent amounts owed to the council under the terms of a grant award or contract; such amounts being measurable and available as of year end.

grants receivable at June 30, 1997, consisted of the following:

<u>Program</u>	<u>Provider</u>	<u>Fund</u>	<u>Amount</u>
U.S.O.A.	GOBA	Special Revenue	\$ 6,926
Title III B	GOBA	Special Revenue	4,800
Title III C-1	GOBA	Special Revenue	3,366
Title III C-2	GOBA	Special Revenue	2,808
	Total		\$17,700

Note 7 - Changes in Fixed Assets

A summary of changes in general fixed assets is as follows:

	<u>Balance June 30, 1996</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1997</u>
General fixed assets,				
at year end:				
Vans	1156,346	\$ -	\$ -	1156,346
office furniture and equipment	30,826	-	-	30,826
building improvements	1,064	8,830	-	11,894
Total general fixed assets	1188,236	\$ 8,830	\$ -	1197,066

Donated assets represent 10% of the June 30, 1997, total for fixed assets.

Note 8 - In-Kind Contributions

The Council received various in-kind contributions during the year. The senior center/meal site locations in LaPlaza and Edgard were furnished by the St. John the Baptist Parish Council without charge for rent or insurance. Also, the workers who serve lunch at the LaPlaza Senior Center volunteer their services. These contributions, the values of which were not objectively determined, have not been reported as revenues or offsetting expenses in these financial statements.

Note 9 - Prepaid Insurance

The Council has elected not to expense amounts paid for future services until those services are received. As of June 30, 1997, there was \$1,800 of prepaid insurance premiums which relate to fiscal year 1998.

Note 10 - Board of Directors' Compensation

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

Note 11 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxation under Sections 501 (c)(3) of the Internal Revenue Code of 1986, and as an organization that is not a private foundation as defined in section 170 (a) of the Code. It is also exempt from Louisiana income tax.

The Council does not file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of section 4 of Revenue Procedure 89-48, 1989-2 C.B. 418.

Note 12 - Judgments, Claims, and Similar Contingencies

There is one lawsuit pending against the Council as of June 30, 1997. The plaintiffs in the lawsuit claim that their husband/father received transportation for kidney treatment in a minivan owned and operated by the Council and that, upon returning home, he fell from the minivan causing injuries to himself which subsequently resulted in his death. The Council's attorney believed that evidence gathered so far is favorable to the Council. Accordingly, he plans to file a Summary Judgment motion on liability and damages, and, if this is not successful, to bring the case to trial. Management believes the Council will be adequately covered by insurance for any liability under this claim and the maximum loss exposure to the Council will be \$500, the amount of its deductible under the insurance policy.

Note 13 - Federally Assisted Programs

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendment of 1988. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs to such an extent as to materially affect the Council's financial position.

Note 14 - Economic Dependency

The Council receives the majority of its revenue from funds provided through grants administered by the Governor's Office of Elderly Affairs (OEAA). 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 15 - Interfund Transfers

Operating transfers in and out are listed by fund for 1997:

	Operating Transfers In	Operating Transfers Out
Special Revenue Funds:		
Title III B Supportive Services	\$118,973	\$ -
Title III C-1	13,718	-
Title III C-2	42,982	-
Title III D	25	-
Title III F	812	-
Audit	4,476	-
W.E.B. D.	-	38,778
Senior Center	-	2,828
Miscellaneous Grant	-	4,588
	-----	-----
Total special revenue funds	122,986	46,294

Note 15 - Interfund Transfers - (continued)

	Operating Transfers	Operating Transfers
	<u>to</u>	<u>from</u>
General Fund Programs:		
Local	-	118,188
FOIA	-	11,722
Total general fund	-	129,910
total all funds	\$173,986	\$173,986

Note 16 - Interfund Loans

The Council uses a single operating account to deposit revenue and pay expenditures. Using a consolidated bank account creates short-term interfund loans. A summary of these interfund loans at June 30, 1997, were as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ -	\$ 2,665
Special Revenue Funds	2,665	-
Total all funds	\$ 2,665	\$ 2,665

Note 17 - Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur.

Note 18 - Purchase Commitment

The Council has entered into an agreement with the Louisiana Department of Transportation and Development (DOTD) to purchase one new van. The Council is responsible for matching 10% of the purchase price of the van. The Council has remitted the required matching funds (\$8,176) as of June 30, 1997.

SUPPLEMENTARY FINANCIAL INFORMATION

**SUMMARY OF FINANCIAL OPERATIONS, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GENERAL FUND**

St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

For the year ended June 30, 1987

	Programs of the General Fund				TOTAL
	Total	FOCUS (Act. 133)	Local Transportation	Respite Care	
REVENUES					
Property tax	\$105,291	\$ -	\$ -	\$ -	\$105,291
Intergovernmental:					
Governor's Office of Elderly Affairs	-	11,778	-	-	11,778
Program Service Fees:					
Transportation -					
Project Independence	-	-	8,488	-	8,488
River Parishes Hospital	-	-	8,828	-	8,828
St. John Parish Council	-	-	7,486	-	7,486
Recreational activities	3,942	-	-	-	3,942
Public support:					
Unrestricted -					
United Way	8,800	-	-	-	8,800
Other donations	778	-	-	-	778
Miscellaneous:					
Service Fee	128	-	-	-	128
CASH sales	188	-	-	-	188
Interest income	3,385	-	-	-	3,385
Total revenues	127,380	11,778	24,802	-	163,960
EXPENDITURES					
Control:					
Salaries	-	-	8,802	500	9,304
Fringe	-	-	878	45	923
Travel	-	-	188	-	188
Operating services	5,614	-	8,922	-	14,536
Operating supplies	818	-	3,282	-	4,100
Other costs	78	-	-	-	78
Misc	-	-	-	-	-
Interest expense	-	-	-	-	-
Capital outlay	3,022	-	-	-	3,022
Total expenditures	11,582	-	19,782	527	21,891
Excess of revenues over (under) expenditures	115,798	11,778	5,020	(527)	142,069
OTHER FINANCING SOURCES					
Operating transfers in	-	-	-	-	-
Operating transfers out	(118,288)	(11,718)	-	-	(129,996)
Excess of revenues and other sources over (under) expenditures and other uses	10,510	-	5,020	(527)	14,993
FUND BALANCES (DEFICIT)					
Beginning of year	11,564	-	-	613	12,177
End of year	\$ 22,074	\$ -	\$ 5,020	\$ -	\$ 27,094

STATEMENT OF FINANCIAL POSITION - BALANCE SHEET

As at December 31, 2011
 (in thousands of dollars)

For the year ended December 31, 2011

Item	2011				2010				Shareholders' Equity	Total
	Assets	Liabilities	Equity	Total	Assets	Liabilities	Equity	Total		
Current assets	1,000	500	500	1,000	1,000	500	500	1,000	2,000	
Property, plant and equipment	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Intangible assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Other assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Total	4,000	3,500	3,500	11,000	4,000	3,500	3,500	11,000	22,000	

Item	2010				2009				Shareholders' Equity	Total
	Assets	Liabilities	Equity	Total	Assets	Liabilities	Equity	Total		
Current assets	1,000	500	500	1,000	1,000	500	500	1,000	2,000	
Property, plant and equipment	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Intangible assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Other assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Total	4,000	3,500	3,500	11,000	4,000	3,500	3,500	11,000	22,000	

Item	2009				2008				Shareholders' Equity	Total
	Assets	Liabilities	Equity	Total	Assets	Liabilities	Equity	Total		
Current assets	1,000	500	500	1,000	1,000	500	500	1,000	2,000	
Property, plant and equipment	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Intangible assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Other assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Total	4,000	3,500	3,500	11,000	4,000	3,500	3,500	11,000	22,000	

Item	2008				2007				Shareholders' Equity	Total
	Assets	Liabilities	Equity	Total	Assets	Liabilities	Equity	Total		
Current assets	1,000	500	500	1,000	1,000	500	500	1,000	2,000	
Property, plant and equipment	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Intangible assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Other assets	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	6,000	
Total	4,000	3,500	3,500	11,000	4,000	3,500	3,500	11,000	22,000	

SUMMARY OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL

St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

For the year ended June 30, 1987

	Budget	Actual	Variance- Favorable (Unfavorable)
GENERAL FUND REVENUES			
LOCAL			
Operating services	\$ -	\$ 8,438	\$ (8,438)
Operating supplies	-	855	(855)
River costs	-	77	(77)
Capital outlay	8,000	8,001	(1)
Transfers to:			
Title 110 B Supportive Services	188,788	92,874	95,914
Title 110 C-2	16,884	17,803	(919)
Title 110 D	-	15	285
Title 111 F	-	812	(812)
Subt	-	4,435	2,701
Totals	\$123,782	\$127,889	\$ 4,107
FOUN - 801-206			
Transfers to Title 111 B	\$ 11,778	\$ 11,778	\$ -
Totals	\$ 135,560	\$ 139,667	\$ 4,107
LOCAL TRANSFERPAYMENTS (*)			
Salaries	\$ -	\$ 8,482	\$ (8,482)
Fringe	-	478	(478)
Travel	-	168	(168)
Operating Services	-	8,027	(8,027)
Operating Supplies	-	2,381	(2,381)
Totals	\$ -	\$ 19,536	\$ (19,536)
BENEFIT PLAN (*)			
Salaries	\$ -	\$ 582	\$ (582)
Fringe	-	85	(85)
Totals	\$ -	\$ 667	\$ (667)

(*) Budget not required

	Budget	Actual	Variance- Favorable (Unfavorable)
FISCAL YEAR 1988			
TITLE III B SUPPORTIVE SERVICES			
Salaries	\$ 83,150	\$ 98,881	\$ 15,731
Fringe	7,140	8,346	1,206
Travel	3,881	3,887	6
Operating services	81,378	85,708	4,330
Operating supplies	16,360	17,820	1,460
Other costs	38,788	1,560	37,228
Capital outlay	1,550	-	1,550
Total	\$172,336	\$197,202	\$ 24,866
TITLE III C AREA AGENCY ADMINISTRATION 19881			
Salaries	\$ 4,320	\$ 4,118	\$ 202
Fringe	352	338	14
Travel	208	178	30
Operating services	1,823	1,832	9
Operating supplies	317	322	5
Other costs	708	-	708
Capital outlay	118	-	118
Total	\$ 8,566	\$ 8,586	\$ 20
TITLE III (a)3			
Other costs	\$ -	\$ 1,000	\$ (1,000)
Total	\$ -	\$ 1,000	\$ (1,000)
New fund	34,462	33,448	1,014
Revolving-fund	18,065	25,824	7,759
Total	\$ 52,527	\$ 59,272	\$ 6,745

Schedule 3
Year Ended

Variance -
Favorable
UNLESS NOTED

SPECIAL REVENUE FUNDS
(continued)

	Budget	Actual	
TITLE III C-1			
Salaries	\$ 16,000	\$ 16,419	\$ 419
Fringe	1,500	1,303	200
Travel	4,873	4,838	400
Operating services	3,807	5,212	(1,405)
Operating supplies	492	484	80
Other costs	1,000	864	136
Misc. fund	20,000	20,944	944
Labor/over-utilization	22,000	20,829	1,171
Capital outlay	200	-	200
Total	\$ 63,042	\$ 76,519	\$ 13,477
TITLE III D			
Salaries	\$ 201	\$ 201	\$ -
Fringe	22	21	1
Travel	10	13	3
Operating services	869	882	13
Operating supplies	18	20	(2)
Other costs	43	-	43
Capital outlay	13	-	13
Total	\$ 1,216	\$ 987	\$ 229
TITLE III E			
Other costs	\$ 2,204	\$ 2,188	\$ 16
Total	\$ 2,204	\$ 2,188	\$ 16
M.S.B.A.			
Transfers to Title III C-1	\$ -	\$ 22,710	\$(22,710)
Transfers to Title III C-2	22,020	22,881	861
Total	\$ 22,020	\$ 22,779	\$ 759

	Budget	Actual	Variance- Favorable (Unfavorable)
SERIAL REVENUE FUND (Continued)			
SEWAGE TREATMENT CENTER			
Salaries	\$ 18,310	\$ 18,368	\$ 58
Fringe	1,818	1,419	399
Transfer out to Title 211 B	<u>3,700</u>	<u>3,809</u>	<u>(109)</u>
Totals	\$ 23,828	\$ 23,596	\$ 232
WATER			
Operating services	\$ 3,800	\$ 3,800	\$ 0
Totals	\$ 3,800	\$ 3,800	\$ 0
UTILITY ASSISTANCE (*)			
Billing Assistance Program:			
Helping Hands & Heating Help	\$ -	\$ 12,428	\$ (12,428)
Totals	\$ -	\$ 12,428	\$ (12,428)
MISCELLANEOUS COSTS			
Transfer to Title 211 B	\$ 4,300	\$ 4,300	\$ -
Totals	\$ 4,300	\$ 4,300	\$ -

(*) Budget not legally required

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

St. John parish council on Aging, Inc.
Lafayette, Louisiana

For the year ended June 30, 1997

	Balance June 30, 1996	DEBITED	CREDITED	Balance June 30, 1997
General fixed assets, at cost:				
Land	\$158,380	\$ -	\$ -	\$158,380
Office furniture and equipment	30,826	-	-	30,826
Leasehold improvements	7,844	5,032	-	2,812
Total general fixed assets	\$197,050	\$ 5,032	\$ -	\$192,018
	*****	*****	*****	*****
Investment in general fixed assets:				
Property acquired with funds from -				
FFA	\$121,899	\$ -	\$ -	\$121,899
General funds	85,634	5,032	-	80,602
Senior Center	22,260	-	-	22,260
Title 101 B	1,484	-	-	1,484
Title 101 C-1	264	-	-	264
Title 101 C-2	357	-	-	357
Title 20	382	-	-	382
Total investment in general fixed assets	\$355,460	\$ 5,032	\$ -	\$350,428
	*****	*****	*****	*****

STATEMENT OF EXPENDITURES OF FEDERAL FUNDS

2014-2015

U. S. AGES PANEL Council on Aging, Inc.
Lafayette, Louisiana

For Period ended June 30, 2015

FEDERAL SPANSPONSORS -- FUNDING SPANSPONSOR PROGRAM TITLE	FEDERAL FUNDS RECEIVED	STATE FUNDS RECEIVED	FEDERAL CO-FUNDED AMOUNT	REVENUE RECEIVED	EXPENDITURES
U.S. Department of Health and Human Services -- Administration on Aging					
Funded Through the Council on Office of Elderly Affairs					
Special Programs for the Aging					
Title III Part B -- Supportive Services and Senior Centers	\$5,000	\$0	\$ 25,000	\$ 20,000	\$ 20,000
Title III Part C -- Area Agency Administration	\$0	\$0	\$ 5,000	\$ 5,000	\$ 5,000
Title III Part C-1 -- Nutrition Services -- Congregational Meals	\$0	\$0	\$5,000	\$5,000	\$5,000
Title III Part C-2 -- Nutrition Services -- Home Delivered Meals	\$0	\$0	\$ 0	\$ 0	\$ 0
Subtotal Title III Part B-C					
			\$5,000	\$20,000	\$25,000
Title III Part D -- In-Home Services for the Elderly Individuals	\$0	\$0	\$ 0	\$ 0	\$ 0
Title III Part F -- Disease Prevention and Health Promotion Services	\$0	\$0	\$ 0	\$ 0	\$ 0
Totals for U.S. Department of Health and Human Services -- Administration on Aging					
			\$5,000	\$20,000	\$25,000
U.S. Department of Agriculture					
Funded through the Secretary's Office of Elderly Affairs					
Nutrition Programs for the Elderly					
By 80 percent	\$0	\$0	\$5,000	\$5,000	\$5,000
By 60 percent	\$0	\$0	\$0	\$0	\$0
Subtotal USDA #4-010					
			\$5,000	\$5,000	\$5,000
Totals for U.S. Department of Agriculture					
			\$5,000	\$5,000	\$5,000
U.S. Department of Transportation					
Funded through the Louisiana Department of Transportation and Development					
FTA -- Section 5305 Discretionary Transportation Capital Investment Program					
U-1000 project #1A-- 00-- 0000			\$0	\$0	\$0
U-1000 project #1B-- 00-- 0000	\$0	\$0	\$0	\$0	\$0
Totals for U.S. Department of Transportation					
			\$0	\$0	\$0
Total federal grants					
			\$ 50,000	\$ 25,000	\$ 50,000

FIGURE 1: FEDERAL FUNDS RECEIVED FOR SPECIAL UNDER THE PROGRAM WERE CONSOLIDATED AND REPORTED BY FUND

Note 1: Basis of Accounting -- The accompanying financial statements were prepared using the modified accrual basis of accounting as a non-profit organization. Generally accepted accounting principles and which is the same basis of accounting used for preparing the general purpose financial statements.

Note 2: The U. S. Ages Council on Aging, Inc. did not incur through any other federal awards for its submitted during the fiscal year.

Note 3: No federal awards were expended during the term of the grant under the budgetary discipline.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

June 30, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the St. John Parish Council on Aging, Inc.
2. No internal control matters relating to the audit of the general-purpose financial statements are reported in the "Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."
3. No instances of noncompliance material to the general-purpose financial statements of the St. John Parish Council on Aging, Inc. were disclosed during the audit.
4. No internal control matters relating to the audit of the major federal award programs are reported in the "Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
5. The auditor's report on compliance for the major federal award programs for the St. John Parish Council on Aging, Inc. expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the St. John Parish Council on Aging, Inc. are reported in Part C of this Schedule.

SUMMARY OF FINDINGS AND QUESTIONED COSTS - (continued)

1. The programs tested as major programs are as follows:

U.S. Department of Health and Human Services -
Administration on Aging:

Special Programs for the Aging:

- Title III, Part B - Supportive Services and Senior Centers; CFDA #90.044
- Title III, Part C - Area Agency Administration; CFDA #91.015
- Title III, Part C-1 - Nutrition Services - Congregate Meals; CFDA #91.045
- Title III, Part C-2 - Nutrition Services - Home Delivered Meals; CFDA #90.045
- Title III, Part D - In-Home Services for Frail Older Individuals; CFDA #90.046, and
- Title III, Part E - Disease Prevention and Health Promotion Services; CFDA #90.043

6. The threshold for distinguishing Types A and B programs was \$300,000.

9. St. John Parish Council on Aging, Inc. was determined not to be a low-risk entity.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

There were no findings that are required to be reported in this section of the report.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

There are no findings that are required to be reported in this section of the report.

CORRECTIVE ACTION PLAN

St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

June 30, 1997

To the following oversight agencies for audit:

Federal: U.S. Department of Health and Human Services -
Administration on Aging

State: Legislative Auditor of the State of Louisiana; and
Governor's Office of Elderly Affairs.

St. John Parish Council on Aging, Inc., Lafayette, Louisiana,
respectfully submits the following corrective action plan for the
year ended June 30, 1997.

Name and address of independent public accounting firm Neil M.
Ferrari, CPA, 14481 Old Hammond Highway, Suite 4, Baton Rouge,
Louisiana, 70816.

Audit period: For the year ended June 30, 1997.

There were no findings mentioned on the June 30, 1997 schedule of
Findings and Questioned Costs. Accordingly, no corrective action
plan is required to be submitted by the Council's management.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
RELATIVE TO FEDERAL AIDING PROGRAMS

St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

June 30, 1987

DEPARTMENT OF HEALTH AND HUMAN SERVICES - ADMINISTRATION ON AGING

1986 Reportable Condition No. 1 (page 49 Pp. 28 report):

Condition: The design of the Council's accounting system is not providing management the most accurate information about the Council's program costs.

Recommendation: Program costs should be allocated to their respective programs regardless if the total cost will exceed the OGEA grant revenue for the particular program. Any excess costs can be paid for with transfers from the Council's General Fund.

Current Status: The Council changed its way of recording and allocating costs this year per the auditor's recommendation.

1986 Reportable Condition No. 2 (page 55 Pp. 26 report):

Condition: Errors were noted in reports filed with OGEA.

Recommendation: The auditor recommended that the Council check with OGEA to determine if filing amended reports was necessary. If they were, then the Council should use the information in the audit report to assist it with filing the amended reports. In the future, any report filed with OGEA, particularly the year end reports, should be double checked by someone other than the preparer. The reviewer should be able to match amounts being reported on the monthly or final reports to OGEA with amounts that are easy to locate within the Council on Aging's general ledger. A general review for clerical and math errors should be performed during the review. Reports should be prepared and given to the reviewer with plenty of time for the reviewer to perform the review process. This will allow changes to be made if errors are noted and questions arise.

SUMMARY SCHEDULE OF WHICH AUDIT FINDINGS
RELATIVE TO FINANCIAL STATEMENT PROGRAMS - (continued)

1986 Reportable Condition No. 3 (page 50 FY 86 Report) -
(continued)

Current Status: Reports are being prepared by a CPA who is assisting the Council with its monthly bookkeeping. This has helped eliminate the types of errors noted last year. Procedures are in place at the CPA's office to minimize errors on reports filed with GSEA.

There were other findings noted by the auditor in the June 10, 1986 report but they were classified as immaterial weaknesses in the Council's internal control and immaterial instances of noncompliance. Accordingly, no further discussion is required in this section of the report.

EXIT CONFERENCE

St. John Parish Council on Aging, Inc.
LaPlace, Louisiana

June 10, 1997

The exit conference was held October 28, 1997, at the council's administrative office in LaPlace, Louisiana. The conference was attended by Neil G. Ferraro, C.P.A., and Barbara Graiepp, Executive Director of the council.

I reviewed with Mrs. Graiepp the audit findings and recommendations. She acknowledged my findings and recommendations and stated that she would evaluate how to implement them. I have written the council's Board of Directors a separate management letter dated October 28, 1997, to discuss these matters. There were not any disagreements with the council's management during the audit.

NEIL G. FERRARI

CERTIFIED PUBLIC ACCOUNTANT

144501 TELICHAHARRISBURG HIGHWAY, SUITE 4

BATON ROUGE, LOUISIANA 70801

PHONE: (504) 778-1177

HASROBERT LETTER

October 28, 1987

To the Board of Directors
St. John Parish Council on Aging, Inc.
Lafayette, Louisiana

I have audited the general purpose financial statements of the St. John Parish Council on Aging, Inc. for the year ended June 30, 1987, and have issued my report dated October 28, 1987. Professional standards require that I provide you with the following information related to my audit.

My Responsibility under Generally Accepted Auditing Standards and CPA Circular A-133

As stated in my engagement letter dated June 11, 1987, my responsibility, as described by professional standards, is to plan and perform my audit to obtain reasonable, but not absolute, assurance about whether the general purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because I did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by me.

As part of my audit, I considered the internal control of the St. John Parish Council on Aging, Inc. Such considerations were for the purpose of determining my audit procedures and to report on the internal control in accordance with CPA Circular A-133 and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the St. John Parish Council on Aging, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my tests was not to provide an opinion on overall compliance with such provisions. Also, in accordance with CPA Circular A-133, I examined, on a test basis, evidence about the St. John Parish Council on Aging, Inc.'s compliance with requirements applicable to major federal award programs for the purpose of expressing an opinion on the St. John Parish Council on Aging, Inc.'s compliance with these requirements.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of my engagement letter, I am to advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the St. John Parish Council on Aging, Inc. are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 1997. I noted no transactions entered into by the St. John Parish Council on Aging, Inc. during the year that were both significant and unusual, and of which, under professional standards, I am required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the general purpose financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the general purpose financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments.

Management did not assign values nor gather objective data to provide for the recording of in-kind contributions. However, disclosure was made in a footnote to the financial statements about the nature and types of in-kind donations received during the fiscal year.

Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the general purpose financial statements that, in my judgment, may not have been detected except through my auditing procedures. These adjustments may include those proposed by me but not recorded by the St. John Parish Council on Aging, Inc. that could potentially cause future financial statements to be materially misstated, even though I have concluded that such adjustments are not material to the current financial statements.

During the audit I proposed adjustments for the following reasons:

- To reclassify certain expenses and revenues for more appropriate statement presentation;

- To accrue M&E , transportation services, and property tax revenues that were related to fiscal year 1997;
- To set up a workman's compensation deposit;
- To set up a prepaid insurance premium for FY 98;
- To accrue some unrecorded payables; and,
- To reclassify initial transfers amongst funds as a result of other adjustments I made during the audit.

These adjustments were accepted by management. In my judgment, some of these audit adjustments, either individually or in the aggregate, could have had a significant effect on the St. John Parish Council on Aging, Inc.'s financial report if they had not been made.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement as a matter, whether or not resolved to my satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the general purpose financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Consultations with Other Independent Accountants

To the best of my knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 80, "Reports on the Application of Accounting Principles."

Issues Discussed Prior to Retention of Independent Auditors

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the St. John Parish Council on Aging, Inc.'s auditor. However, these discussions occurred in the normal course of our professional relationship and my responses were not a condition to my retention.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing my audit.

Action Taken on Prior Year Findings & Recommendations

In last year's audit I reported 2 reportable conditions. One of them discussed the design of the Council's accounting system and how it was not providing management with the most accurate information about the Council's program costs. Changes were made this year to implement my recommendation and correct the finding. The second item reported errors in reports filed with COEA. The reporting of program costs to COEA has improved because Ken Loop, CPA is more familiar with how reported costs should be supported by entries in your general ledger. I feel this area has improved.

Current Year Findings & RecommendationsImmaterial weaknesses in internal control

- IC-1 - The same person who makes the list of the money that was received in the mail also prepares the deposit slip for the bank deposit. These two functions should be separated if possible.
- IC-2(a) - The formula being used to allocate indirect costs needs to be adjusted. For example, meal costs need to be included as a direct cost of the C-1 and C-2 programs. When meal costs are considered in the formula C-1 and C-2 will absorb a larger percent of the indirect cost allocation. Also, when designing the allocation formula, don't forget to include any new programs, particularly, those relating to the General Fund, such as, local transportation services.
- IC-2(b) - I also noted a couple of items that you should be aware of when allocating indirect costs. First, make sure that all costs in the pool are allocated to a program. I noted about \$650 of costs that remained in the pool unallocated. Second, I recommend that indirect costs first be allocated to the Title III C Area Agency Administration Fund to use up those funds. This money is given to the Council by COEA to help pay for the administrative costs of the Title III and Senior Center programs. When allocating costs to this fund use the budget as a guide so as to not exceed the budgeted costs for specific line items.

Immaterial Instances of Noncompliance With Laws,
Regulations, Contracts, and Grant Agreements:

MC-1 - The Council receives property tax revenues which are received and deposited in a separate bank account administered by the Parish Council. The Council's management does not have the ability to write checks on this account. Instead the Council will pay all its bills and then send the Parish copies of the bills and the Parish will reimburse the Council for what it paid. I noted during my review of the special tax account activity that a \$5,000 disbursement was made by the Parish to help pay for costs in a SEVP program operated by the Parish. The Council's management did not approve of this payment nor does the Council have anything to do with the SEVP program. The Council's Board formally requested at the St. John the Baptist Parish Council meeting on October 28, 1997 that the Parish reimburse the Council's special tax account for the money the Parish took to pay for the SEVP costs. The money was returned to the Council as Aging by the Parish.

It is my recommendation that the Council on Aging be the entity to directly disburse the property tax money because the property tax relates specifically to that entity and this will help prevent unauthorized disbursement of property tax funds in the future. Further, the Parish is accounting for how this money is being spent and so is the Council. If the Council does the bookkeeping and has control of the property tax revenue, then some duplication of effort can be eliminated.

This information is intended solely for the use of the Council's Board of Directors, management, MOEA, and the Legislative Auditor of the State of Louisiana and should not be used for any other purpose.

Sincerely,

Neil Ramon

Neil G. Ferrari
Certified Public Accountant