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**EAST FELICIANA COUNCIL ON AGING, INC.,
CLINTON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1982**

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

Release Date 6-28-82

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Donald C. DeVille

CENTERS OF REAL ESTATE
700-ROXBOROUGH BLVD.
SUITE 3000, LOUISIANA STATE
BOSSCHER, LOUISIANA 70803
(504)763-3825

STATE OF
LOUISIANA
REGISTERED PUBLIC
ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

September 5, 1987

To the Board of Directors
East Feliciana Council on Aging
Clintons, Louisiana

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

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

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

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

In accordance with Government Auditing Standards, I have also issued a report dated September 5, 1987, on our consideration of East Feliciana Council on Aging, Inc.'s internal control structure and a report dated September 5, 1987, on its compliance with laws and regulations.

Donald C. DeVille

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1993
 (With Comparative Data as of June 30, 1992)

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL ASSETS	GENERAL LONG-TERM LIABILITIES	IMMEDIATELY OBLIGATED 1993	1992
ASSETS						
CASH	\$13,982	-0-	-0-	-0-	\$13,982	\$9,874
RECEIVABLES						
INTERGOVERNMENTAL	20,010	\$1,434	-0-	-0-	21,444	2,769
ACCOUNTS	800	-0-	-0-	-0-	800	324
DUE FROM OTHER FUNDS	3,440	-0-	-0-	-0-	3,440	3,923
PREPAID EXPENSES	-0-	3,723	-0-	-0-	3,723	6,250
EQUIPMENT	-0-	-0-	\$89,306	-0-	89,306	146,423
AMOUNT TO PROVIDED FOR RETIPEMENT OF COMPENSATED ABSENCES	-0-	-0-	-0-	\$5,890	5,890	3,533
TOTAL ASSETS	40,410	5,363	89,306	5,890	141,177	179,883
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	-0-	-0-	-0-	-0-	-0-	\$986
DUE TO OTHER FUNDS	-0-	\$3,440	-0-	-0-	\$3,440	5,923
COMPENSATED ABSENCES	-0-	-0-	-0-	\$5,890	5,890	3,533
TOTAL LIABILITIES	-0-	3,440	-0-	5,890	9,330	10,428
FUND EQUITY:						
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$89,306	-0-	89,306	146,423
FUND BALANCE: UNDESIGNED -						
DESIGNATED	-0-	1,723	-0-	-0-	1,723	3,387
UNDESIGNATED	\$40,410	-0-	-0-	-0-	40,410	16,359
TOTAL FUND EQUITY	40,410	1,723	89,306	-0-	131,447	166,453
TOTAL LIABILITIES AND FUND EQUITY	40,410	5,363	89,306	5,890	141,177	179,883

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST WILCHINA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPE
YEAR ENDED JUNE 30, 1997

(With Comparative Data For The Year Ended June 30, 1996)

	GOVERNMENTAL FUND TYPE		TOTALS INCOMPARABLE ONLY	
	GENERAL	SPECIAL REVENUE	1997	1996
REVENUES				
INTRAGOVERNMENTAL	\$47,821	138,174	\$186,995	\$275,638
PUBLIC SUPPORT-DONATIONS	0-	5,388	5,388	4,457
INTEREST	438	0-	438	984
MISCELLANEOUS	14	0-	14	3
IN-KIND CONTRIBUTIONS	13,360	7,548	20,908	21,923
TOTAL REVENUES	<u>61,639</u>	<u>151,098</u>	<u>193,613</u>	<u>203,925</u>
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	0-	88,841	88,841	107,888
FRINGE BENEFITS	127	11,483	11,610	22,945
TRAVEL	232	2,232	2,464	3,146
OPERATING SERVICES	188	18,438	18,626	20,733
OPERATING SUPPLIES	5	7,967	7,972	7,882
OTHER	881	3,787	4,668	4,185
MEALS	0-	881	881	987
CAPITAL OUTLAY	0-	788	788	18,888
UTILITY ASSISTANCE	0-	2,888	2,888	2,882
IN-KIND EXPENDITURES	13,360	7,548	20,908	21,923
TOTAL EXPENDITURES	<u>14,833</u>	<u>158,192</u>	<u>173,043</u>	<u>217,527</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>46,806</u>	<u>(23,184)</u>	<u>20,570</u>	<u>(14,602)</u>
OTHER FINANCIAL SOURCES (USES)				
SALE OF FIXED ASSET	388	0-	388	
TRANSFERS IN	25,811	48,564	74,375	88,938
TRANSFERS OUT	(47,731)	(17,844)	(65,575)	(88,938)
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>(22,432)</u>	<u>30,720</u>	<u>8,188</u>	<u>0-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>24,374</u>	<u>(384)</u>	<u>28,318</u>	<u>(14,602)</u>
FUND BALANCE, JULY 1	18,119	2,187	20,306	32,833
FUND BALANCE, JUNE 30	<u>40,618</u>	<u>1,723</u>	<u>42,341</u>	<u>18,231</u>

THE S. COMPANING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON HOINE, INC.
CLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE-(BUDGET (1967 BASIS) AND ACTUAL
GENERAL FUND TYPE
YEAR ENDED JUNE 30, 1967

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
INTERGOVERNMENTAL	\$37,167	\$47,821	\$10,654
PUBLIC SUPPORT	-0-	-0-	-0-
INTEREST	-0-	435	435
MISCELLANEOUS	-0-	34	34
TOTAL REVENUES	37,167	48,270	11,103
EXPENDITURES:			
CURRENT			
HEALTH AND WELFARE			
FRINGE	-0-	127	(127)
TRAVEL	-0-	222	(222)
OPERATING SERVICES	-0-	388	(388)
OPERATING SUPPLIES	-0-	3	(3)
CAPITAL OUTLAY	-0-	604	(604)
TOTAL EXPENDITURES	-0-	1,044	(1,044)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	37,167	46,919	9,752
OTHER FINANCIAL SOURCES (USES):			
SALE OF VEHICLE		300	300
TRANSFER IN	-0-	28,011	28,011
TRANSFER OUT	(28,167)	(87,731)	(28,564)
	(28,167)	(22,420)	4,747
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-0-	24,499	(24,499)
FUND BALANCE, JULY 1		16,319	
FUND BALANCE, JUNE 30		40,818	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
COMPARISON STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-SUBJECT (STATE BASIS) AND ACTUAL
SPECIAL REVENUE FUND TYPE
YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES:			
INTERGOVERNMENTAL	\$118,548	\$119,174	\$6,626
PUBLIC SUPPORT-DONATIONS	4,433	5,388	955
TOTAL REVENUES	<u>122,981</u>	<u>124,562</u>	<u>4,581</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	89,128	89,841	813
FRINGE BENEFITS	12,784	11,481	1,293
TRAVEL	2,300	2,222	78
OPERATING SERVICES	20,434	20,438	4
OPERATING SUPPLIES	8,584	7,967	517
OTHER	4,278	3,757	521
MEALS	-0-	851	(851)
CAPITAL OUTLAY	789	789	-0-
UTILITY ASSISTANCE	-0-	2,888	(2,888)
TOTAL EXPENDITURES	<u>147,114</u>	<u>147,844</u>	<u>(830)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(24,133)</u>	<u>(23,282)</u>	<u>4,851</u>
OTHER FINANCIAL SOURCE (USES)			
TRANSFERS IN	27,147	40,564	13,417
TRANSFERS OUT	-0-	(17,844)	(17,844)
TOTAL FINANCIAL SOURCES (USES)	<u>27,147</u>	<u>22,720</u>	<u>(4,427)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>1</u>	<u>(384)</u>	<u>(385)</u>
FUND BALANCE, JULY 1		<u>2,107</u>	
FUND BALANCE, JUNE 30		<u>1,723</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1987

REMARKS OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY:

In 1984, the State of Louisiana passed Act 456 which authorized the charter of Voluntary councils on aging for the welfare of the aging people of their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The East Feliciana Council on Aging (Council) is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with the most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the council can use the money that they have provided.

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

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

B. PRESENTATION OF STATEMENTS:

In April of 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 Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual; for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

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

C. FUND ACCOUNTING

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

Governmental Funds:

GENERAL FUND

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

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

Local

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

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

FOGA (ACT 728)

FOGA (Act 728) Funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "act 728" funds at its discretion.

WEST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1987

0. FUND ACCOUNTING (Continued)

FTA (Formerly Section 28)
FTA (Formerly Section 28) funds are provided by the U. S. Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within the Parish. The Transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these FTA (Section 28) funds are recorded in the Council's General Fund.

SPECIAL REVENUE FUNDS

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

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

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

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

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

WEST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 1992

0. FUND ACCOUNTING (Continued)

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

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

Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature. This program provides community service centers at which older persons receive support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

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

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

ITPA Fund is used to account for the payment and reimbursement of salaries for employees whose salaries are being supplemented by funds provided through the Job Training Partnership Act. The Council participates in this program with the Tangipahoa Parish School Board.

0. 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".

EAST FIDUCIARY COUNCIL ON BEHALF, INC.
CLAYTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

D. ACCOUNT GROUPS (Continued)

GENERAL FIXED ASSETS

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

Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Reported fixed assets are stated at their estimated fair market value on the date quoted.

GENERAL LONG-TERM OBLIGATIONS

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

E. BASIS OF ACCOUNTING

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

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

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

Intergovernmental Grants

Intergovernmental grant revenue 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).

STATE FIDUCIARY COUNCIL ON AGING, INC.
SLINGER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1987

F. REVENUE RECOGNITION (Continued)

Senior Center, State Allocation (Act 718), Title III B, C-1, C-2, D, F 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 is made. Section 10 and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

Public Support and Miscellaneous Revenues

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

G. TRANSFERS AND INTERFUND LOANS

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

H. BUDGETS

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

1. The Governor's office of Elderly Affairs "OEA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by OEA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

EAST FELICIANA COUNCIL ON AGING, INC.
SHREVEPORT, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1987

B. BUDGETS (Continued)

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

C. ENCUMBRANCES

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

D. CASH AND CASH EQUIVALENTS

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

E. INVENTORIES

Inventories are considered immaterial and are recorded at cost and recognized as an expenditure when purchased.

EAST FELICIANA COUNCIL ON AGING, INC.
CLUSTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

L. VACATION AND SICK LEAVE

The Council on Aging, Inc. accrues vacation and sick leave when earned. Employees earn and use vacation and sick leave in varying amounts, according to their years of service as follows:

	VACATION	SICK
After 1 Month	N/A	1 1/2 Days
After 6 Months	1 1/2 Days	N/A

A maximum of 30 days may be carried over to the next year, but shall not exceed 45 days accrued total annual leave. Payments will be made for unused vacation upon separation if the employee has worked twelve months or longer. As of June 30, 1987, the employees of the Council have accumulated \$8,880 of unused vacation accrued in accordance with GASB codification Section C48. Sick leave may be accumulated up to 40 working days; however, accrued sick leave is not paid at the time of separation, and therefore no accrual has been made.

The cost of current leave privileges, computed in accordance with the GASB Codification Section C48, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

M. 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.

N. TOTAL COLUMN OR COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 2 - SIGNIFICANT COMPLIANCE AND ACCOUNTABILITY

EXPENDITURES EXCEEDING APPROPRIATIONS

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

FUND	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
General Fund:			
Local	\$-0-	\$981	\$(981)
FTA	15,368	16,342	(10,974)
Special Revenue			
Title III B	88,821	82,754	(6,067)
Title III D	2,092	2,382	(290)
Senior Center	2,300	18,508	(16,208)
JTPA	-0-	2,328	(2,328)
Audit	-0-	829	(829)

NOTE 3 - CASH AND CASH EQUIVALENTS

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

The carrying value of the Organization's cash is as follows:

	BOOK VALUE	BANK BALANCE	FDIC INSURED
Operating:			
Demand-Operating	\$18,882	\$21,348	\$21,348

STATE FIDUCIARY COUNCIL ON AGING, INC.
CLINGER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992

NOTE 3. RECEIVABLES AND PAYABLES

A summary of Grant Receivables as of June 30, 1992, follows:

PROGRAM	FUND	AMOUNT
Department of Transportation:		
FTA	General Fund	\$20,010
Capital Area Agency:		
Title III-B	Special Revenue	1,074
Title III-C-2	Special Revenue	100
Title III-D	Special Revenue	50
Terrebonne School Board		
JTPA	Special Revenue	92
Total Grant Receivables		<u>\$21,644</u>

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

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

NOTE 4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	JULY 1, 1991	ADDITIONS	ADJUSTMENTS AND DELETIONS	JUNE 30, 1992
Equipment	<u>\$146,427</u>	<u>\$709</u>	<u>\$(17,830)</u>	<u>\$129,306</u>

Adjustments and Deletions consist of \$10,000 deletion of a car sold and \$47,830 prior period adjustment resulting from a physical inventory taken.

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
YEAR END, 1997

NOTE 5. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

A summary of changes in long-term obligations follows:

	<u>7/1/94</u>	<u>ADDITIONS</u>	<u>RETIEMENT</u>	<u>6/30/97</u>
Compensated Absences	<u>\$1,611</u>	<u>3,379</u>	<u>1-0-</u>	<u>\$5,000</u>

NOTE 6. INTEREST TRANSFERS

The following is a summary of Operating Transfers in / Transfers out as of June 30, 1997:

	<u>T R A N S F E R S</u>	<u>IN</u>	<u>OUT</u>
Local - Unrestricted	\$28,011	-0-	-0-
FOCA (Act 735)	-0-	-0-	\$11,779
FPA (Formerly Section 10)	-0-	-0-	\$8,983
Title III B	33,978	-0-	-0-
Title III C 1	4,114	-0-	-0-
Title III C 2	1,489	-0-	-0-
Title III D	1,333	-0-	-0-
Title III F	458	-0-	-0-
Senior Center	-0-	-0-	\$5,698
JTA	-0-	-0-	1,325
Audit	-0-	-0-	828
Total	<u>68,378</u>	<u>68,378</u>	<u>68,378</u>

NOTE 7. PENSION PLAN

The East Feliciana Council on Aging, Inc. does not have a pension plan, but an added compensation. Funded \$8,139 into employees IRA plans who had been with the Council for three years.

NOTE 8. POST-RETIREMENT BENEFITS

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

EAST FELICIANA COUNCIL ON SENIOR, INC.
CLINTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE 8. LEASES

In 1983, the Council renewed a lease a building lease that houses one of the Council's office and senior center in Clinton, Louisiana. The terms of this lease require monthly payments of \$100 for five years as long as the Council shares space with the pre-school. If the pre-school moves out, the rent will be \$200.

The following is a schedule by years of the future minimum rental payments as of June 30, 1987, on operating leases:

1988	\$1,200
------	---------

NOTE 10. LITIGATION AND CLAIMS

As of June 30, 1987, the Council has received a Citation and Petition for Damages filed in the 20th Judicial District Court. Although the suits are still pending, the Council denies any liability and is actively defending its position through its liability insurance carrier. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Council.

No claims were paid-out or litigation costs incurred during the year ended June 30, 1987.

NOTE 11. DESIGNATED FUND BALANCE

The Council has designated its funds received from Gulf States Utilities and DE&CO for energy assistance and funds received from South Central Bell for telephone grant.

NOTE 12. BOARD OF DIRECTORS' COMPENSATION

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

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
YEAR END, 1982

NOTE 13. FEDERAL COMPLIANCE CONTINGENCIES

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

NOTE 14. 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, Capital Area Agency on Aging and Department of Transportation. The grant monies 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. IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. Office space was furnished by the East Feliciana School Board without charge or rent. Other in-kind contributions consist on building rent for office space, senior centers and meal sites. Although these contributions, totaling \$28,800, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

NOTE 16. INCOME TAXES

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

SUPPLEMENTAL INFORMATION

BOAT FELICIANA COUNCIL ON BOATS, INC.
CLINTON, LOUISIANA
COMPARING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUND
YEAR ENDED JUNE 30, 1971

	SOCAL	FOOB 1967 7331	FOA 1968 181	TOTAL
REVENUES:				
INTERGOVERNMENTAL				
Department of Transportation	-0-	-0-	\$36,842	\$36,842
Governors Office of Elderly Affairs	-0-	\$11,779	-0-	\$11,779
INTEREST	\$438	-0-	-0-	\$438
MISCELLANEOUS	14	-0-	-0-	14
IN KIND	-0-	-0-	13,260	13,260
TOTAL REVENUES	<u>449</u>	<u>11,779</u>	<u>49,102</u>	<u>\$61,859</u>
EXPENDITURES				
CURRENT:				
HEALTH AND WELFARE				
FRINGE	127	-0-	-0-	127
TRAVEL	105	-0-	47	212
OPERATING SERVICES	45	-0-	145	238
OPERATING SUPPLIES	3	-0-	-0-	3
OTHER COST	601	-0-	-0-	601
IN KIND	-0-	-0-	13,260	13,260
TOTAL EXPENDITURES	<u>961</u>	<u>-0-</u>	<u>13,650</u>	<u>\$14,611</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$512)</u>	<u>11,779</u>	<u>35,452</u>	<u>\$46,719</u>
OTHER FINANCIAL SOURCE (DEBIT)				
SALE OF VEHICLE	-0-	-0-	388	388
TRANSFERS IN	28,822	-0-	-0-	28,822
TRANSFERS OUT	-0-	(\$11,779)	(\$18,882)	(\$28,721)
TOTAL	<u>28,822</u>	<u>(\$11,779)</u>	<u>(\$18,494)</u>	<u>(\$8,451)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DEBIT	<u>24,499</u>	<u>-0-</u>	<u>-0-</u>	<u>\$24,499</u>
FUND BALANCE, JULY 1	<u>18,128</u>	<u>-0-</u>	<u>-0-</u>	<u>\$18,128</u>
FUND BALANCE, JUNE 30	<u>42,628</u>	<u>-0-</u>	<u>-0-</u>	<u>\$42,628</u>

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
GENERAL FUNDS
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1992

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
LOCAL			
FRINGE	\$-0-	\$133	\$(133)
TRAVEL	-0-	188	(188)
OPERATING SERVICES	-0-	48	(48)
OPERATING SUPPLIES	-0-	3	(3)
OTHER SERVICES	-0-	681	(681)
	<u>-0-</u>	<u>953</u>	<u>(953)</u>
TOTALS	<u>-0-</u>	<u>953</u>	<u>(953)</u>
EGSA EAST FUND			
TRANSFERS OUT -			
TITLE III B	\$11,779	\$11,779	-0-
	<u>11,779</u>	<u>11,779</u>	<u>-0-</u>
FEB			
TRAVEL	-0-	\$47	\$(47)
OPERATING COST	-0-	143	(143)
TRANSFERS OUT -			
TITLE III B	\$20,388	20,388	(20,804)
TITLE III C 1	-0-	4,314	(4,314)
TITLE III C 2	-0-	3,489	(3,489)
TITLE III D	-0-	1,332	(1,332)
TITLE III F	-0-	658	(658)
LOCAL	-0-	3,187	(3,187)
	<u>20,388</u>	<u>26,342</u>	<u>(20,884)</u>
TOTALS	<u>20,388</u>	<u>26,342</u>	<u>(20,884)</u>

1987 PROVISIONS DEDUCTIBLE ON A 100% BASIS
 EXCEPT AS NOTED OTHERWISE
 COMPUTED IN ACCORDANCE WITH SECTION 170(e)(2)(B) OF THE INTERNAL REVENUE CODE
 YEAR ENDING 12/31/87

ACCOUNT	1987		1986		1985		1984		1983		1982		1981		1980	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
RESEARCH AND DEVELOPMENT	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00
DEPRECIATION	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00
CHARITABLE CONTRIBUTIONS	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00
NET OPERATING LOSS	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00
TOTAL	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00

ACCOUNT	1987		1986		1985		1984		1983		1982		1981		1980	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
RESEARCH AND DEVELOPMENT	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00
DEPRECIATION	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00
CHARITABLE CONTRIBUTIONS	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00
NET OPERATING LOSS	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00
TOTAL	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00

ACCOUNT	1987		1986		1985		1984		1983		1982		1981		1980	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
RESEARCH AND DEVELOPMENT	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00	10,000	100.00
DEPRECIATION	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00	5,000	50.00
CHARITABLE CONTRIBUTIONS	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00	2,000	20.00
NET OPERATING LOSS	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00	15,000	150.00
TOTAL	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00	32,000	320.00

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
STATEMENT OF REVENUES - BUDGET AND ACTUAL
YEAR ENDING JUNE 30, 1983

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
TITLE III-B			
SALARIES	\$61,273	\$60,544	\$729
FRINGE	7,407	7,594	(187)
TRAVEL	1,373	1,088	285
OPERATING SERVICES	14,407	15,428	(1021)
OPERATING SUPPLIES	3,843	4,190	(347)
OTHER	2,523	2,459	64
CAPITAL OUTLAY	356	432	(76)
TOTAL	\$89,921	\$81,731	(8190)
TITLE III-C-1			
SALARIES	\$19,904	\$19,344	\$(560)
FRINGE	2,373	2,413	40
TRAVEL	424	384	40
OPERATING SERVICES	1,424	1,364	60
OPERATING SUPPLIES	323	330	(7)
OTHER	585	569	16
CAPITAL OUTLAY	104	90	14
TOTALS	\$21,380	\$20,307	\$1,073
TITLE III-C-2			
SALARIES	\$19,781	\$19,765	16
FRINGE	3,239	3,147	92
TRAVEL	480	484	(4)
OPERATING SERVICES	9,130	8,629	1,501
OPERATING SUPPLIES	3,999	3,043	956
OTHER	1,650	681	969
MEALS	40	851	(811)
CAPITAL OUTLAY	100	170	70
TOTALS	\$38,394	36,886	1,508
TITLE III-C			
SALARIES	\$1,625	\$1,540	85
FRINGE	100	117	17
TRAVEL	30	31	(1)
OPERATING SERVICES	154	173	(19)
OPERATING SUPPLIES	22	404	(382)
OTHER	54	44	10
CAPITAL OUTLAY	10	0	10
TOTALS	\$1,991	\$1,345	(646)

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1981

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III-E			
SALARIES	\$1,522	\$1,522	-0-
FRINGE	148	100	-0-TRAVEL
DO 26 -0-			
OPERATING SERVICES	147	11	\$136
OPERATING SUPPLIES	20	-0-	20
OTHER	53	-0-	53
CAPITAL OUTLAY	20	-0-	20
	<u>1,940</u>	<u>1,723</u>	<u>217</u>
SENIOR CENTER			
OPERATING SERVICES	\$2,300	\$2,840	(740)
OPERATING SUPPLIES	200	-0-	200
TRANSFERS OUT - LOCAL	-0-	18,680	(18,680)
	<u>2,300</u>	<u>18,520</u>	<u>(16,220)</u>
ENERGY ASSISTANCE			
ENERGY ASSISTANCE	\$-0-	2,480	\$(2,480)
SEDA			
TRANSFERS OUT - LOCAL	\$-0-	1,320	\$(1,320)
ADULT			
TRANSFERS OUT - LOCAL	\$-0-	828	\$(828)

EAST FELICIANA COUNCIL ON BEING, INC.,
CLUSTON, LOUISIANA
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AND CHANGES IN GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1977

	BALANCE JULY 1, 1976		ADDITIONS	DELETIONS	BALANCE JUNE 30, 1977
GENERAL FIXED ASSETS, AT COST:					
Furn	\$52,881	-0-	\$10,800		\$72,881
Equipment	63,546	5769		47,830	18,425
Total	<u>146,427</u>	<u>769</u>		<u>57,830</u>	<u>\$ 89,366</u>

INVESTMENT IN GENERAL FIXED ASSETS:

PROPERTY ACQUIRED FROM -

Title III-B	\$9,445	\$432		\$9,877	\$9,343
Title III-C-1	7,954	88		4,963	3,079
Title III-C-2	4,946	170		1,954	3,162
Title III-D	460	8		460	8
Title III-F	737	-0-		89	488
Senior Center	8,550	-0-		4,374	4,176
Miscellaneous	6,438	-0-		5,268	1,170
PTA	167,567	-0-		34,381	73,338
Ball Booth	180	-0-		-0-	150

TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>146,427</u>	<u>769</u>		<u>57,830</u>	<u>89,366</u>
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SINGLE ROOT SECTION

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
BAYTON BRIDGE, LOUISIANA 70512
(504) 747-7022

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE**

September 5, 1997

To the Board of Directors
Clinton, Louisiana

I have audited the accompanying general purpose financial statements of the East Feliciana Council on Aging, Louisiana, as of and for the year ended June 30, 1997, and have issued my report thereon dated September 5, 1997. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the U.S. General Accounting Office, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

Respectfully submitted,

Donald C. DeVille

EAST FELICIANA COUNCIL OF BOYS, INC.
CLINTON, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDING JUNE 30, 1957

PROGRAM TITLE	CFDA NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
DEPARTMENT OF HEALTH & HUMAN SERVICES				
FORWARDED THROUGH CAPITAL AREA AGENCY ON AGING				
TITLE III-B	53.044	\$23,000	\$23,000	\$23,000
TITLE III-C-1	53.045	13,483	13,483	13,483
TITLE III-C-2	53.045	8,537	8,537	8,537
TITLE III-D	53.046	889	889	889
TITLE III-F	53.043	1,071	1,071	1,071
		<u>46,980</u>	<u>46,980</u>	<u>46,980</u>
 DEPARTMENT OF TRANSPORTATION				
FORWARDED THROUGH LA DEPARTMENT OF TRANSPORTATION & DEVELOPMENT				
FTA	20.500	<u>30,042</u>	<u>30,042</u>	<u>30,042</u>
 DEPARTMENT OF LABOR				
FORWARDED THROUGH WASHINGTON PARISH SCHOOL BOARD				
JTFA	17.200	<u>1,325</u>	<u>1,325</u>	<u>1,325</u>
TOTAL GRANTS		<u><u>83,319</u></u>	<u><u>83,319</u></u>	<u><u>83,319</u></u>

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
TOP BLANCK-HUT BLVD.
MONTECASSINO, LOUISIANA 70583
(504) 347-7022

MEMBER
AMERICAN INSTITUTE OF CPAs
CERTIFICATION # 1176

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

September 9, 1997

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated September 9, 1997.

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

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

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

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

Respectfully submitted,

Donald C. DeVille

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
BANK BUILDING 10.00
BAYFOLLOE, LOUISIANA 70006
(504) 387-7828

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

September 5, 1997

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated September 5, 1997.

I conducted my audit in accordance with generally accepted auditing standards and government auditing standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

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

in planning and performing my audit of the financial statements of the West Feliciana Council on Aging for the year ended June 30, 1993, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited 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 structure and its operation that I consider to be a material weakness defined above.

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

Respectfully submitted,



Donald C. DeVilla

CERTIFIED PUBLIC ACCOUNTANT
MEMBER-AMERICAN INSTITUTE OF CPAs
81708 BOULEVARD LAURENDA, MOBILE
(304) 743-3829

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

September 5, 1987

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Council on Aging, as of and for the year ended June 30, 1987, and have issued my report thereon dated September 5, 1987.

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

In planning and performing my audits for the year ended June 30, 1987, I considered the East Feliciana Council on Aging's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the East Feliciana Council on Aging, general purpose financial statements and on its report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated September 5, 1987.

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

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

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

General Ledger	Activities Allowed-Unallowed
Cash Receipts	Allowable Cost
Equipment	Cash Management
Receivables	Eligibility
Accounts Payable	Financial Reports
Cash Disbursements	Special Requirements
Payroll	

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

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

I performed tests of controls, as required by OMB Circular A-120, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor federal financial assistance programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited 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 structure and its operation that I consider to be a material weakness defined above.

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

Respectfully submitted,

Donald C. Swillo

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
700 BLOSSHORN HILLS
BAYOU BLVD., SUITE 1000
HOUSTON, TEXAS 77058
(713) 763-1829

STATE 1
GENERAL ACCOUNTING
EXAMINATION REPORT

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

September 9, 1997

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the general purpose financial statements of the East Feliciana Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated September 9, 1997.

In connection with my audit of the June 30, 1997 general purpose financial statements of East Feliciana Council on Aging and with my consideration of East Feliciana Council on Aging control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," I selected certain transactions applicable to certain housing federal financial assistance programs for the year ended June 30, 1997. As required by OMB circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or prohibited; eligibility; and other special tests that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on East Feliciana Council on Aging compliance with these requirements. Accordingly, I do not express such an opinion.

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

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

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

Respectively submitted,

Donald C. DeVille

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
2800 BULLSHOOTER BLVD.
BAYLOR MILLS, LOUISIANA 70020
(504) 787-2828

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

September 8, 1987

To the Board of Directors
East Feliciana Council on Aging
Clinton, Louisiana

I have audited the financial statements of the East Feliciana Council on Aging, as of and for the year ended June 30, 1987, and have issued my report thereon dated September 8, 1987.

I have applied procedures to test the East Feliciana Council on Aging's compliance with the following requirements applicable to its financial assistance program, which are identified in the schedule of federal awards, for the year ended June 30, 1987: activities allowed-unallowed, allowable cost, cash management, eligibility, financial reports and special requirements.

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

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

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

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

Respectively submitted,

Donald C. DeVille

EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
EXIT CONFERENCE
JUNE 30, 1997

An exit conference was held on September 8, 1997.

Those in attendance were:

Elsie Smith - Executive Director
Branda Gardner - Bookkeeper
Donald C. Deville - Certified Public Accountant

I reported to management that I did not discover any material weaknesses in internal control nor non-compliance with federal and state laws.

The audit results were presented and discussed.