

ST. MARTIN COUNCIL OF AGING, INC.

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - All Governmental Fund Types
Year Ended June 30, 1993

	General	Special Revenues	Total Governmental Fund
Revenues:			
Intergovernmental	\$ -	\$120,916	\$ 120,916
Program	-	31,847	31,847
Local and miscellaneous	<u>32,538</u>	<u>2,028</u>	<u>34,566</u>
Total revenues	<u>32,538</u>	<u>154,791</u>	<u>187,329</u>
Expenditures:			
Current -			
Salaries	-	154,976	154,976
Fringe	-	19,292	19,292
Travel	47	21,862	21,899
Operating services	3,323	53,859	57,182
Operating supplies	448	10,850	11,298
Other costs	4,134	4,823	8,957
Capital outlay	2,708	2,892	5,600
Debt service:			
Principal	2,418	-	2,418
Interest	<u>515</u>	<u>-</u>	<u>515</u>
Total expenditures	<u>13,633</u>	<u>248,382</u>	<u>262,015</u>
Excess (deficiency) of revenues over expenditures	<u>18,905</u>	<u>(93,591)</u>	<u>(74,686)</u>
Other financing sources (uses):			
Operating transfers in	-	124,148	124,148
Operating transfers out	<u>(18,300)</u>	<u>(24,148)</u>	<u>(42,448)</u>
Total other financing sources (uses)	<u>(18,300)</u>	<u>100,000</u>	<u>81,692</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>(11,697)</u>	<u>(7,591)</u>	<u>(19,288)</u>
Fund balances, beginning of year	<u>68,302</u>	<u>2,892</u>	<u>71,194</u>
Fund balances, end of year	<u>\$ 56,605</u>	<u>\$ -</u>	<u>\$ 56,605</u>

The accompanying notes are an integral part of this statement.

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

A. Preparation of Statements

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

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

B. Organization

Act 648 of 1984, authorized the charter of voluntary councils on aging for the widows of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Each council is a non-profit corporation which must comply with policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other Federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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.

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

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 include providing meals, nutritional education, information and referral services, legal assistance, homecare services, providing senior centers, and transportation. A Board of Directors, consisting of 11 members who serve three-year terms, governs the Council.

C. Financial Reporting Entity

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

D. Fund Accounting

The accounts of the Council are organized on the basis of funds and account 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 allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund Types

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

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

General Fund

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

The following fund comprises the Council's General Fund:

Local

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

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 specified purposes.

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

Title III-B Supportive Services Fund

Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides various services, in-home services, commodity services, legal assistance, and transportation for the elderly.

Title III C-1 Supportive Meals Fund

Title III C-1 funds are provided by the United States Department of Health and Human Services

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

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

Title III-D Fund

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

Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials needed to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition assessment/nutrition 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

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

greatest economic and social need." Title III-F Funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

United Way Fund

This fund reports assistance received from the community's regular United Appeals Activity. The funds are received upon application to the United Way Agency and are subject to auditing by that Agency.

Senior Center Fund

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

Deafblines Fund

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

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Miscellaneous Grant

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

Audit Fund

The Audit Fund is used to account for expenditures associated with the cost of having an annual audit of the Council's financial statements.

Federal State Fund

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

FCRA Act 731 Fund

FCRA (Act 731) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for assistance to the Council on Aging. These funds are accounted for in a separate special revenue fund to facilitate tracking of this resource and to ensure its utilization in the budget period. The funds are unrestricted in application and are transferred from this Special Revenue Fund for appropriate application in the General Fund and other Special Revenue Funds.

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

Medicaid of Louisiana Fund

The Medicaid of Louisiana Fund is used to account for the revenue and expenditures associated with the services the Council rendered in being a Medicaid Enrollment Center.

Personal Care Attendant Fund

The Personal Care Attendant Fund is used to account for funds which are used to provide services that will meet the needs of those directed or deinstitutionalized beneficiaries whose disabilities preclude the acquisition of certain independent living skills related to the activities of daily living.

Account Groups

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

General Fixed Assets

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

General Long-Term Debt

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

ST. MARTIN COUNCIL ON AGING, INC.

Basis in Financial Statements

Page 1 Summary of Significant Accounting Policies (Continued)

E. Basis of Accounting

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

The governmental fund types (General and Special Revenue Funds) use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. Intergovernmental revenues are considered susceptible to accrual. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred, if measurable.

F. Transfers and Interfund Loans

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

G. Budget Policy

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

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

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

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

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

ST. MARTIN COUNCIL ON AGING, INC.

Basis to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Expenditures cannot legally exceed appropriations at the individual fund level.

B. Total Column on Combined Statements - Overview

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to help with financial analysis. Items in these columns do not present financial positions in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Fund Assets

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

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

ST. MARTIN COUNCIL ON ACCOED, INC.

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (Continued)

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

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

J. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

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

K. Annual and Sick Leave

The Council's policy allows full time employees to carry forward 48 days of unused sick leave and 10 days of annual leave beyond the fiscal year end. Full-time employees earn 1 1/2 days of sick leave and 1 1/3 days of annual leave per month. An employee may be paid for 10 days of unused annual leave and no days of unused sick leave upon separation. The liability for accumulated annual leave has been recorded in the General Long-Term Debt Account Group.

Note 2 Board of Directors' Compensation

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

25. HARBIS COUNCIL ON AIDS, INC.

NOTES TO FINANCIAL STATEMENTS

Note 3 Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Note 4 Cash and Interest-Bearing Deposits

Under state law, the Council may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Council may invest in certificates and time deposits of state banks organized under Louisiana laws and national banks having principal offices in Louisiana. At June 30, 1993, the Council has cash and interest-bearing deposits (bank balances) totaling \$28,368.

Deposit balances (bank balances) at June 30, 1997, totaled \$41,377 and are fully secured by federal deposit insurance.

Note 5 Operating Transfers In, Out

	Funds transferring out:		
	Miscellaneous Grant	Medical	Senior Center
Funds transferring in:			
Title III-B	\$4,500	\$1,176	\$23,684
Title III C-2	-	-	-
Title III-D	-	-	-
Title III-F	-	-	-
Title C-1	-	-	-
Audit Fund	-	-	-
Subsidies	-	-	-
	<u>\$4,500</u>	<u>\$1,176</u>	<u>\$23,684</u>

	Funds transferring out:		
	General Fund	Medical Fund	Senior Center
Funds transferring in:			
Title III-B	\$ 4,933	\$7,690	\$17,714
Title III C-2	18,325	-	-
Title III-D	966	-	-
Title III-F	1,988	-	-
Title C-1	1,394	-	-
Audit Fund	1,355	-	-
Subsidies	82	-	-
	<u>\$21,133</u>	<u>\$7,690</u>	<u>\$17,714</u>

ST. MARIE COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 3 Operating Transfers In, Out (Continued)

	Funds Transferring and:		
	Ass 715 Fund	Personal Care Attendance	Total
Funds transferring to:			
Title III-B	\$12,170	\$27,284	\$ 39,454
Title III C-2	-	-	14,170
Title III-D	-	-	564
Title III-F	-	-	1,958
Title C-1	-	-	1,284
Audit Fund	-	-	1,100
Subtotal	-	-	40
	<u>\$12,170</u>	<u>\$27,284</u>	<u>\$114,140</u>

Note 4 Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
General Fund	\$2,302	\$ -
Special Revenue Funds:		
Personal Care Attendance	-	1,144
Medicaid of Institutions	-	116
Title III-B	-	1,820
Title III C-1	-	7
	<u>\$2,302</u>	<u>\$2,117</u>

Note 5 Reserved Fund Balances

The Council receives funding from various utility companies for the restricted purpose of alleviating hardship conditions related to the payment of utility bills for elderly individuals. Funds available at year-end for this purpose have been reserved accordingly. The following summary outlines the activity by fund source for the year ended June 30, 1997:

ST. MARTIN COUNCIL ON ADING, INC.

NOTES TO FINANCIAL STATEMENTS

Note 7 Reserved Fund Balance (Continued)

	Balance July 1, 1998	Revenue July 1, 1998 - June 30, 1999	Disbursements July 1, 1998 - June 30, 1999	Balance June 30, 1999
Energy	\$ 547	\$ 688	\$1,354	\$ 881
La. Power & Light Holding Board (LACSB)	126	116	182	50
Entex	74	172	52	194
Central LA. Electric Co. (LCCO)	125	226	182	169
South LA. Electric Co.	50	38	-	88
	<u>\$ 826</u>	<u>\$1,440</u>	<u>\$1,770</u>	<u>\$ 859</u>

Note 8 Judgments, Claims, and Similar Contingencies

There is no litigation pending against the Council as of June 30, 1999. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

Note 9 Changes in Long-Term Debt

	Balance June 30, 1998	Additions	Retirements	Balance June 30, 1999
Accrued annual leave	\$4,164	\$ 182	\$ -	\$4,346
Note payable	2,328	-	2,815	2,538
	<u>\$6,492</u>	<u>\$ 182</u>	<u>\$2,815</u>	<u>\$6,359</u>

ST. MARTIN COUNCIL ON ASINE, INC.

Notes to Financial Statements

Note 9 Changes in Long-Term Debt (Continued)

	Unpaid Principal
Notes payable Leasing Worldwide, Inc., original amount of \$7,364, payable in 36 monthly installments of \$204, including interest at 12% per annum, secured by equipment	\$7,364
Accrued annual lease is expected to be paid during the fiscal year-end June 30, 1988	<u>4,223</u>
	<u>\$7,237</u>
The annual requirements to amortize all debt outstanding at June 30, 1987, including interest payments of \$109, are as follows:	
<u>Year ending June 30,</u>	
1988	\$7,301
1989	<u>1,210</u>
	<u>\$7,461</u>

Note 10 Leases

The Council entered into an operating lease for its premises on August 1, 1986 and continuing for 120 months, at which time the Council renegotiated the lease for another ten years for a monthly rental of \$1,000 per month. Below is a schedule by years of future minimum rentals at June 30, 1987:

<u>Year ending June 30,</u>	
1988	\$12,000
1989	12,000
2000	12,000
2001	<u>1,000</u>
	<u>\$37,000</u>

ST. MARTIN COUNCIL ON AGING, INC.

Notes to Financial Statements

Note 10 Leases (Continued)

Sub-leasing the property is prohibited except for the purpose of using the proceeds for the benefit of the senior citizens of St. Martin Parish.

Rent expense for the year ended June 30, 1990, is \$12,808.

Note 11 Economic Dependency

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

Note 12 Excess Expenditures Over Appropriations

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

General Fund	\$11,427

Personal Care	
Attendant	\$7,893

SUPPLEMENTARY INFORMATION

SCHEDULES BY INDIVIDUAL FIRM

ST. MARTIN COUNCIL ON AGING, INC.

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

Revenues:

Local and miscellaneous -

St. Martin Parish Police Jury	\$ 10,210
St. Martinville City Council	2,000
City of Ocean Bridge	5,000
Village of Park	500
FMS Revenue	2,512
Interest Income	1,517
Fund raising	5,438
Utility assistance	2,667
Donations	2,175
Fines for meals	382
Miscellaneous	<u>2,382</u>
Total revenues	<u>33,738</u>

Expenditures:

Current -

Travel	47
Operating services	2,375
Operating supplies	668
Debit cards	4,288
Capital outlay	2,248
Debt service:	
Principal	2,616
Interest	<u>513</u>
Total expenditures	<u>13,855</u>

Excess of revenues over expenditures 19,883

Other financing uses:

Operating transfers out (21,118)

Deficiency of revenues over expenditures and other uses (1,235)

Fund balance, beginning of year 46,387

Fund balance, end of year \$ 32,687

M. MARTIN TRUSTEE CO. 2020, Inc.

Condensed Statement of Revenues, Expenditures, and Donations in Real Balance:
All Special Revenue Funds
Year Ended June 30, 2021

	2021	2020	2019	2018	2017	2016
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Revenues:						
Gifts unconditional	\$ 12,351	\$ 20,798	\$ 25,455	\$ 2,076	\$ 2,894	\$ -
Project	6,175	6,343	10,515	-	-	-
Land and other donations	-	-	20	-	-	-
Total revenues	<u>18,526</u>	<u>27,141</u>	<u>36,000</u>	<u>2,076</u>	<u>2,894</u>	<u>-</u>
Expenditures:						
Salaries -						
Total	51,203	51,423	42,936	2,250	1,887	-
Change	10,547	2,871	4,208	174	107	-
Travel	6,585	1,788	14,622	17	20	-
Operating supplies	16,490	4,283	1,758	141	147	-
Operating supplies	6,144	768	1,871	54	41	-
Other costs	6,781	344	57	7	7	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>87,103</u>	<u>58,207</u>	<u>63,150</u>	<u>2,469</u>	<u>2,072</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(68,577)</u>	<u>(31,066)</u>	<u>(27,150)</u>	<u>(293)</u>	<u>(1,178)</u>	<u>-</u>
Real financing sources (uses):						
Selling transfers in	49,455	1,464	16,515	766	1,458	-
Selling transfers out	(49,455)	(1,464)	(16,515)	(766)	(1,458)	-
Total real financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency at beginning and other sources over expenditures and other uses	-	-	-	-	-	-
Real balances, beginning of year	-	-	-	-	-	-
Real balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1947 SECUR.	REVENUES	Board Control Fund	AGRI.	Secur. Fund	191.75	REVENUE OF LEASURES	General Fund	Total
\$ 26,714	32,899	4,500	-	\$ 17,076	\$ 11,079	\$ 1,176	\$ 18,255	\$70,544
-	-	-	-	-	-	-	-	17,444
<u>26,714</u>	<u>32,899</u>	<u>4,500</u>	<u>-</u>	<u>17,076</u>	<u>11,079</u>	<u>1,176</u>	<u>18,255</u>	<u>87,988</u>
-	1,792	-	-	-	-	-	-	56,875
-	176	-	-	-	-	-	-	19,262
-	667	-	-	-	-	-	-	27,892
1,000	119	-	1,894	-	-	-	-	31,255
-	41	-	-	-	-	-	-	10,438
-	8	-	-	-	-	-	-	4,425
<u>1,000</u>	<u>2,597</u>	<u>-</u>	<u>1,894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,897</u>
<u>27,714</u>	<u>35,496</u>	<u>4,500</u>	<u>18,984</u>	<u>17,076</u>	<u>11,079</u>	<u>1,176</u>	<u>19,255</u>	<u>126,821</u>
-	82	-	1,555	-	-	-	-	12,141
<u>27,714</u>	<u>35,578</u>	<u>4,500</u>	<u>20,539</u>	<u>17,076</u>	<u>11,079</u>	<u>1,176</u>	<u>19,255</u>	<u>138,962</u>
<u>28,714</u>	<u>35,660</u>	<u>4,500</u>	<u>22,094</u>	<u>17,076</u>	<u>11,079</u>	<u>1,176</u>	<u>19,255</u>	<u>151,104</u>
-	-	-	-	-	-	-	17,895	17,895
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,895</u>	<u>35,999</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ST. MARTIN COUNCIL OF AGING, INC

Statement of Expenditures - Budget (GAAP Basis) and Actual -
 All Special Revenue Funds
 Year Ended June 30, 1993

	Budgeted	Actual	Variance - Favorable (Unfavorable)
Title III-B			
Salaries	\$200,000	\$181,200	\$ 188
Fringe	17,568	15,461	215
Travel	18,380	9,505	883
Operating services	32,471	30,684	178
Operating supplies	8,285	8,643	(358)
Other costs	6,126	6,166	(40)
	<u>\$189,830</u>	<u>\$168,560</u>	<u>\$21,270</u>
Title III-C-1			
Salaries	\$ 18,813	\$ 18,813	\$ -
Fringe	3,038	3,811	(773)
Travel	1,368	1,190	178
Operating services	8,517	8,883	(366)
Operating supplies	984	968	16
Other costs	645	688	(43)
	<u>\$ 33,365</u>	<u>\$ 34,353</u>	<u>\$ (988)</u>
Title III-C-2			
Salaries	\$ 42,812	\$ 42,658	\$ 154
Fringe	4,303	4,239	64
Travel	16,211	16,602	(391)
Operating services	3,817	7,148	(337)
Operating supplies	1,752	1,881	(129)
Other costs	82	50	32
	<u>\$ 71,987</u>	<u>\$ 72,580</u>	<u>\$ (593)</u>
Title III-D			
Salaries	\$ 2,258	\$ 2,260	\$ (2)
Fringe	213	214	(1)
Travel	35	33	2
Operating services	298	283	15
Operating supplies	34	36	(2)
Other costs	2	1	1
	<u>\$ 2,830</u>	<u>\$ 2,827</u>	<u>\$ 3</u>

(Continued)

ST. MARTIN COUNCIL ON ACCO., INC

Statement of Expenditures - Budget (GAAP Basis) and Actual -
 all Special Revenue Funds
 (Continued)
 Year Ended June 30, 1987

	Budgeted	Actual	Variance - Favorable (Unfavorable)
Title III-E			
Salaries	\$1,000	\$1,007	\$ (7)
Fringe	133	131	2
Travel	25	90	65
Operating services	696	485	211
Operating supplies	58	61	(3)
Other costs	2	3	(1)
Capital outlay	<u>2,925</u>	<u>2,880</u>	<u>45</u>
	<u>\$6,815</u>	<u>\$6,813</u>	<u>\$ 2</u>
Region Central			
Operating services	<u>\$5,500</u>	<u>\$5,180</u>	<u>\$ 320</u>
Exhibitions			
Salaries	\$3,000	\$1,792	\$ 1,208
Fringe	187	170	17
Fringe	797	643	154
Travel	319	319	0
Operating services	58	61	(3)
Operating supplies	2	3	(1)
Other costs	<u>1</u>	<u>1</u>	<u>0</u>
	<u>\$5,381</u>	<u>\$5,933</u>	<u>\$ (552)</u>
Legis. Fund			
Operating services	<u>\$1,553</u>	<u>\$1,253</u>	<u>\$ 300</u>

INTERNAL CONTROL AND COMPLIANCE



**Darrall, Sikes
& Frederick**

Chartered as a public accounting firm by the State of Louisiana

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

The Board of Directors
St. Martin Council on Aging, Inc.
Breaux Bridge, Louisiana

We have audited the general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1997, and have issued our report thereon dated July 30, 1997. We have conducted our 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. Martin Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the St. Martin Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect the St. Martin Council on Aging, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

Individual Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Response:

No response is considered necessary.

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 or omissions that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

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

Dornell, Sikes & Frederick

A Corporation of Certified Public Accountants

Evans, Louisiana
July 30, 1997

OTHER SUPPLEMENTARY INFORMATION

ST. MARTIN COUNCIL ON AGING, INC.

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

	Balance June 30, 1996	Additions	Deductions	Balance June 30, 1997
General fixed assets, at cost:				
Furniture & fixtures	\$ 32,882	\$5,763	\$ -	\$ 38,645
Vehicles	<u>57,826</u>	<u>-</u>	<u>-</u>	<u>57,826</u>
Total general fixed assets	<u>\$190,790</u>	<u>\$5,763</u>	<u>\$ -</u>	<u>\$196,553</u>
Investment in general fixed assets:				
Title III B	\$ 2,297	\$ -	\$ -	\$ 2,297
Title III C-1	1,390	-	-	1,390
Title III C-2	2,699	-	-	2,699
Senior Center	2,190	-	-	2,190
PCBA	1,797	-	-	1,797
Section 5311	27,866	-	-	27,866
Total	35,609	2,369	-	37,978
Title III F	-	2,854	-	2,854
Title III G	297	-	-	297
Section 5310	79,410	-	-	79,410
Deceased	<u>8,820</u>	<u>2,860</u>	<u>-</u>	<u>11,680</u>
Total investments in general fixed assets	<u>\$120,790</u>	<u>\$5,763</u>	<u>\$ -</u>	<u>\$126,553</u>

ST. MARTIN COUNCIL OF ALIENS, INC.

Schedule of Disbursements to Board Members
Year Ended June 30, 1993

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

ST. MARTIN COUNCIL ON AGING, INC.

Audit Conference
Year Ended June 30, 1987

An audit conference was held on October 15, 1987, with the St. Martin Council on Aging, Inc. In attendance were:

Earline Cowden, Executive Director
Gwen Robertson, Secretary, Transportation Coordinator
Harold J. Bulliard, Sr., Board Member
Raymond Yvanneau, Board Chairman
Theresa Levanneur, Board Member
Pat Cline, Board Member
Cecil Christophe, Board Member
Linda Collins, Administrative Assistant
Louise Barron, Senior Center, Nutrition Coordinator
Christine Raspberry, CPA

We reported on the results of our audit and our discovery of a material weakness in internal control, which is reported on page 39. The Director and Board Members received our findings and recommendations favorably and have taken action to implement these recommendations.

1181

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ST. MARTIN COUNCIL ON AGING, INC.
Breast Bridge, Louisiana

Financial Report

Year Ended June 30, 1997

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

Please Date JUN 15 1998

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
(COMBINED STATEMENTS - OPERATING)	
Combined balance sheet - all fund types and account groups	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Combined statement of revenues, expenditures, and changes in fund balances - budget (GAAP Basis) and actual - all governmental fund types	6
Notes to financial statements	7-20
SUPPLEMENTARY INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS	
Statement of revenues, expenditures, and changes in fund balance - General Fund	24
Combining statement of revenues, expenditures, and changes in fund balances - all special revenue funds	25-26
Statement of expenditures - budget (GAAP Basis) and actual - all special revenue funds	27-28
INTERNAL CONTROL AND COMPLIANCE	
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	30-31
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Changes in General Fixed Assets	33
Schedule of Disbursements to Board Members	34
Exit Conference	35



**Darnall, Sikes
& Frederick**

Chartered Accountants (Public Accountants)

Independent Auditor's Report
To the Board of Directors
of
St. Martin Council on Aging, Inc.
Brewer Bridge, Louisiana

Independent Auditor's Report

The Board of Directors
St. Martin Council on Aging, Inc.
Brewer Bridge, Louisiana

We have audited the accompanying general purpose financial statements of the St. Martin Council on Aging, Inc., as of and for the year ended June 30, 1987, as listed in the table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Martin Council on Aging, Inc. as of June 30, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated July 30, 1987 on our consideration of the St. Martin Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Very truly yours,

Auditor

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the St. Martin Council on Aging, Inc. taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the St. Martin Council on Aging, Inc. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Darrell Sikes & Frederick

A Corporation of Certified Public Accountants

Baton Rouge, Louisiana
July 30, 1987

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ST. MARTIN BOARD OF SUPERVISORS, INC.

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1987

	Governmental		Business System		Total
	General Fund	Special Revenue	General Fund	Long-Term Debt	
ASSETS					
Cash	106,156	-	-	-	106,156
Due from other funds	1,333	-	-	-	1,333
Accounts receivable	26	2,323	-	-	2,349
Prepaid expenses	1,000	-	-	-	1,000
Fixed assets	-	-	100,000	-	100,000
Amount to be provided for retirement of general long-term debt	-	-	-	2,327	2,327
Total assets	108,515	2,323	100,000	2,327	213,165
LIABILITIES AND FUND EQUITY					
Liabilities					
Deferred revenue	4,327	-	-	-	4,327
Due to other funds	-	2,323	-	-	2,323
Accrued payroll and related benefits payable	254	-	-	-	254
Long-term debt -					
Accumulated unpaid portion	-	-	-	4,271	4,271
due payable - capital	-	-	-	2,327	2,327
Total Liabilities	<u>4,581</u>	<u>2,323</u>	<u>-</u>	<u>6,869</u>	<u>13,773</u>
Fund Equity					
Fixed amount in fixed assets	-	-	100,000	-	100,000
Fund balances -					
Unreserved - undesignated	80,188	-	-	-	80,188
Reserve for prepaid expenses	1,000	-	-	-	1,000
Reserve for payment of unliquidated	26	-	-	-	26
Total fund balances	<u>81,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,214</u>
Total fund equity	81,214	-	100,000	-	181,214
Total Liabilities and fund equity	108,515	2,323	100,000	6,869	213,165

The accompanying notes are an integral part of this statement.