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**WASHINGTON BRANCH COUNCIL ON MONEY, INC.
GENERAL PURPOSE FINANCIAL STATEMENTS
FRANKLIN, LOUISIANA
ISSUE DATED JUNE 22, 1967**

Under provisions of state law, this report is a public document. A copy of the 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 8-25-98

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
2000 BLAUGHERT DRIVE
BIRMINGHAM, ALABAMA 35202
(205) 963-1829

CPA No. 1
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

August 31, 1997

To the Board of Directors
Washington Parish Council on Aging
Franklinton, Louisiana

I have audited the accompanying general purpose financial statements of the Washington Parish Council on Aging, Inc. as of June 30, 1997, and the year then ended. These financial statements are the responsibility of the Washington Parish 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 codified in the Government Audit 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 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 Washington Parish Council on Aging as of June 30, 1997, 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 Washington Parish 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 August 31, 1997, on our consideration of Washington Parish Council on Aging's internal control structure and a report dated August 31, 1997, on its compliance with laws and regulations.

Donald C. DeVille

WASHINGTON SENIOR COUNCIL ON AGING, INC.
FRENCHTON, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1992
 (with comparative data as of June 30, 1991)

ASSETS	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL	SPECIAL REVENUE	GENERAL	GENERAL	1992	1991
			FUND	LONG-TERM OBLIGATIONS		
CASH	\$44,483	\$8,867	-0-	-0-	\$53,350	\$53,350
RECEIVABLES						
INTERGOVERNMENTAL	-0-	28,788	-0-	-0-	28,788	28,788
ACCOUNTS	388	-0-	-0-	-0-	388	13
PREPAID EXPENSES	-0-	4,355	-0-	-0-	4,355	3,328
DEPOSITS	-0-	1,859	-0-	-0-	1,859	1,859
FIXED ASSETS	-0-	-0-	\$438,362	-0-	438,362	348,000
AMOUNT TO PROVIDED FOR RETIREMENT OF LONG-TERM OBLIGATIONS	-0-	-0-	-0-	\$28,792	28,792	27,800
TOTAL ASSETS	45,077	38,820	438,362	28,792	538,752	488,014
LIABILITIES AND FUND EQUITY						
LIABILITIES						
NOTES PAYABLE	-0-	-0-	-0-	\$18,071	\$18,071	\$20,488
ACCOUNTS PAYABLE	-0-	\$12,882	-0-	-0-	12,882	10,288
EMPLOYEE WITHHOLDINGS	-0-	1,844	-0-	-0-	1,844	735
DEFERRED REVENUE	-0-	13,864	-0-	-0-	13,864	21,307
COMPLETED AGREEMENTS	-0-	-0-	-0-	8,321	8,321	7,328
TOTAL LIABILITIES	-0-	26,790	-0-	26,792	53,362	60,088
FUND EQUITY						
INVESTMENT IN GENERAL FIXED ASSETS	-0-	-0-	\$438,362	-0-	438,362	348,000
FUND BALANCES:						
UNRESERVED -						
DESIGNATED	-0-	1,738	-0-	-0-	1,738	1,138
UNDESIGNATED	\$45,077	-0-	-0-	-0-	45,077	38,728
TOTAL FUND EQUITY	45,077	1,738	438,362	-0-	485,288	429,964
TOTAL LIABILITIES AND FUND EQUITY	45,077	28,528	438,362	28,792	538,752	488,014

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

FRANKLINTON TARIFF COUNCIL ON SALES, INC.
FRANKLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1962

(With Comparative Data For the Year Ended June 30, 1960)

	GOVERNMENTAL		TOTALS	
	GENERAL	SPECIAL REVENUE	INDEBTEDNESS 1961	1960
REVENUES				
INTERGOVERNMENTAL	\$92,098	\$284,057	\$376,157	\$721,100
PUBLIC SUPPORT	27,123	58,100	78,353	66,461
INTEREST	3,265	302	3,467	2,149
MISCELLANEOUS	3,026	-0-	3,026	3,544
IN-KIND CONTRIBUTIONS	975	4,888	7,863	9,321
TOTAL REVENUES	124,487	331,247	455,727	402,685
EXPENDITURES				
CURRENT				
HEALTH AND WELFARE				
SALARIES	650	218,341	228,991	300,776
FRINGE BENEFITS	51	29,888	29,947	27,402
TRAVEL	443	6,447	7,089	8,343
OPERATING SERVICES	684	89,155	89,839	57,190
OPERATING SUPPLIES	1,323	28,699	29,022	28,471
OTHER	20,073	12,319	22,392	26,991
MEALS	-0-	29,396	29,396	42,300
CAPITAL OUTLAY	74,928	1,057	75,985	13,824
UTILITY ASSISTANCE	-0-	2,069	2,069	7,826
DEBT SERVICE	-0-	4,888	4,888	23,126
IN-KIND EXPENDITURES	975	6,859	7,834	9,321
TOTAL EXPENDITURES	87,123	308,316	405,439	421,670
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	27,364	(67,468)	(49,712)	(19,185)
OTHER FINANCIAL SOURCES (USES)				
INSURANCE & EQUIPMENT SALES	7,850	-0-	7,850	2,900
TRANSFERS IN	-0-	124,384	124,384	127,500
TRANSFERS OUT	(68,984)	(68,322)	(137,306)	(127,500)
TOTAL OTHER FINANCIAL SOURCES (USES)	(61,134)	66,064	7,928	2,900
EXCESS OF REVENUE & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(33,769)	986	(39,682)	(16,285)
FUND BALANCE, JULY 1	28,325	1,324	29,649	56,144
FUND BALANCE, JUNE 30	45,077	1,310	46,387	79,829

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRENCHVILLE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET (GRAP BASIS) AND ACTUAL
GENERAL FUND TYPE
YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
INTERGOVERNMENTAL	\$48,400	\$92,280	\$43,880
PUBLIC SUPPORT	-0-	17,333	17,333
INTEREST	3,880	1,288	(2,592)
MISCELLANEOUS	-0-	3,836	3,836
IN-KIND CONTRIBUTIONS	-0-	975	975
TOTAL REVENUES	<u>\$52,280</u>	<u>114,489</u>	<u>62,209</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
SALARIES	-0-	668	(668)
FRINGE BENEFITS	-0-	51	(51)
TRAVEL	-0-	442	(442)
OPERATING SERVICES	-0-	884	(884)
OPERATING SUPPLIES	-0-	1,301	(1,301)
OTHER	-0-	19,872	(19,872)
MEALS	-0-	-0-	-0-
CAPITAL OUTLAY	-0-	72,828	(72,828)
UTILITY AND INSURANCE	-0-	-0-	-0-
DEBT SERVICE	-0-	-0-	-0-
IN-KIND EXPENDITURES	-0-	975	(975)
TOTAL EXPENDITURES	<u>-0-</u>	<u>87,122</u>	<u>(87,122)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$52,280</u>	<u>27,368</u>	<u>(24,912)</u>
OTHER FINANCIAL SOURCES (USES)			
INSURANCE PROCEEDS	-0-	7,000	7,000
TRANSFERS IN	-0-	-0-	-0-
TRANSFERS OUT	(51,400)	(68,064)	(16,664)
TOTAL OTHER FINANCIAL SOURCES (USES)	<u>(51,400)</u>	<u>(61,064)</u>	<u>(14,064)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>-0-</u>	<u>(33,654)</u>	<u>(33,654)</u>
FUND BALANCE, JULY 1		<u>70,725</u>	
FUND BALANCE, JUNE 30		<u>37,071</u>	

THE ACCOUNTING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRANKLINTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES--BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND TYPE
YEAR ENDED JUNE 30, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
INTERGOVERNMENTAL	\$248,148	\$246,057	\$2,091
PUBLIC SUPPORT	42,897	58,138	(15,241)
INTEREST	-0-	303	303
IN-KIND	-0-	4,859	4,859
TOTAL REVENUES	<u>291,045</u>	<u>309,357</u>	<u>18,312</u>
EXPENDITURES			
CURRENT			
HEALTH AND WELFARE			
GRANTS	220,887	218,343	2,544
FRINGE	29,843	29,896	(53)
TRAVEL	8,328	6,847	1,481
OPERATING SERVICES	42,772	58,155	(15,383)
OPERATING SUPPLIES	29,115	28,898	217
OTHER	14,318	12,348	1,970
HEALS	9,655	28,288	(18,633)
CAPITAL OUTLAY	1,500	1,037	463
UTILITY ASSISTANCE	-0-	2,888	(2,888)
DEBT SERVICE	-0-	4,888	(4,888)
IN-KIND EXPENDITURES	-0-	4,859	(4,859)
TOTAL EXPENDITURES	<u>369,230</u>	<u>398,716</u>	<u>(29,486)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(78,185)</u>	<u>(89,359)</u>	<u>(11,174)</u>
OTHER FINANCIAL SOURCES (USES)			
TRANSFERS IN	53,403	134,384	80,981
TRANSFERS OUT	-0-	(188,328)	188,328
TOTAL FINANCIAL SOURCES (USES)	<u>53,403</u>	<u>(53,944)</u>	<u>107,745</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(24,782)</u>	<u>99,017</u>	<u>123,799</u>
FUND BALANCE, JULY 1		<u>1,134</u>	
FUND BALANCE, JUNE 30		<u>1,730</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRASHELTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 18, 1983

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. REPORTING ENTITY

In 1964, the State of Louisiana passed Act 486 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 Washington Parish 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 general purpose 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.

2. PRESENTATION OF STATEMENTS

In April of 1980, the Financial Accounting Standards Board (FASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the FASB issued a Codification of governmental accounting and financial reporting standards. This codification and subsequent FASB 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 W1 - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRANKLINTON, 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 734)

FOGA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for assistance to the Council on Aging. The Council may use these "Act 735" funds at its discretion.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRANKLINTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1991

C. FUND ACCOUNTING (continued)

FTA (2018 Section 18)
FTA (2018 Section 18) funds are provided by the U. S. Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within the Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these FTA (2018 Section 18) funds are recorded in the Council's General Fund.

SPECIAL REVENUE FUNDS

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

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

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

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

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

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRANKLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

C. FUND ACCOUNTING (Continued)

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

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

Resid 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.

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 Capital Area Agency on Aging, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive support services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

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 council on Aging so that it can provide assistance to the elderly for the payment of their utility bills.

Line Item Funds are provided by the Louisiana Legislature and is passed through the Capital Area on Aging to the Council for the elderly needs in the parish.

Project Independence Funds are provide by the United States Department of Health & Human Services to the Louisiana Department of Community Services, which "passes through" the funds to the Council. These funds are used to provide transportation services to AFDC recipients in-order that they may obtain educational training.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRANKLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 16, 1987

C. FUND ACCOUNTING (Continued)

F.M.S.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congrate and home-delivered meal served to an eligible participant so that United States food and Commodities may be purchased to supplement these programs.

FEMA Funds is used to account for the administration of a Disaster Assistance Program which is to supplement food and shelter assistance to individuals who might currently be receiving assistance, as well as to assist those who are not receiving any. Funds are provided by the Federal Emergency Management Agency through Emergency Food and Shelter National Board to the Council which in turn passes through the funds to the parish council.

D. ACCOUNT GROUPS:

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

GENERAL FIXED ASSETS

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

depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$5,507.

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.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRANKLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1992

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). Senior Center and audit funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenues until the actual expenditure is made. Section 18 and Audit funds are also recognized as revenues once the related cost has been incurred, and the grant reimbursement is measurable and available.

Public Support and Miscellaneous Revenues

The Council envelopes 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 revenues in the period received.

G. TRANSFERS AND INTERFUND LOANS

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

WASHINGTON PARISH COUNCIL ON AGING, INC.,
FRANKLIN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1997

B. BUDGET

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

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

C. ENCUMBRANCE

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

WASHINGTON PARISH COUNCIL ON AGING, INC.
MONROELINE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

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 Council on Aging 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 expenditures when purchased.

F. VACATION AND SICK LEAVE

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

After 1 Year	5 Days
2 Years to 4 Years	10 Days
4 Years to 12 Years	15 Days
Over 12 Years	20 Days

A maximum of 10 days may be carried over to the next year. 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 \$8,322 of unused vacation computed in accordance with state codification Section 660. Sick leave may be accumulated up to 90 working days; however, unused 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 state codification Section 660, 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.

G. 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.

WASHINGTON PARISH COUNCIL ON AIRS, INC.
MONROELINE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1997

V. TOTAL COLUMN ON 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.

NOTE 3 - BENCHMARK, COMPLIANCE AND ACCOUNTABILITY

EXPENDITURES EXCEEDING APPROPRIATIONS

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

SPECIAL REVENUE FUND	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNAVOIDABLE)
TITLE III B	\$300,478	\$305,461	\$(4,983)
TITLE III C 1	87,383	73,093	\$14,290
TITLE III C 2	73,040	83,071	(10,031)
EXTENSIVE ASSISTANCE	=0-	2,089	(2,089)
FEMA	=0-	24,194	(24,194)

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:			
Petty cash	\$00	=0-	=0-
Demand-Operating	37,535	\$58,474	\$58,474
Demand-FEMA	13,654	13,647	13,647
	<u>\$51,189</u>	<u>\$72,121</u>	<u>\$72,121</u>

WASHINGTON PARISH COUNCIL ON AGING, INC.,
FRANKLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 4 - RECEIVABLES AND PAYABLES

A Summary of Receivables as of June 30, 1997, follows:

CLASS OF RECEIVABLE	GENERAL	SPECIAL REVENUE	TOTAL
Intergovernmental			
CRAA - Title III-B	-0-	\$123	\$123
CRAA - Title III-C-1	-0-	6,291	6,291
CRAA - Title III-F	-0-	739	739
CRAA - Title III-D	-0-	333	333
CRAA - USDA	-0-	188	188
Department of Transportation	-0-	3,382	3,382
Department of Hospitals	-0-	3,779	3,779
City of Bogalusa	-0-	258	258
Department of Family Support	-0-	3,742	3,742
T.M.S.T.	-0-	879	879
	<hr/>	<hr/>	<hr/>
	-0-	15,788	15,788
Accounts	385	-0-	385
	<hr/>	<hr/>	<hr/>
Total	385	15,788	16,173

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	JULY 1, 1996	ADJUSTMENTS		JUNE 30, 1997
		ADDITIONS	AND DELETIONS	
Land	\$6,500	-0-	-0-	\$6,500
Buildings	87,000	-0-	-0-	87,000
Equipment	246,588	\$48,207	\$82,088	324,803
	<hr/>	<hr/>	<hr/>	<hr/>
Total	340,088	48,207	82,088	470,383

Adjustments consist of \$8,144 deletion of a van burnt and \$80,000 prior period adjustment resulting from a physical inventory taken.

WASHINGTON PARISH COUNCIL ON BEING, INC.
 FRANKLINTON, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1997

NOTE E. NOTES PAYABLE

Notes payable at June 30, 1997, consist of the following:

Notes payable to I Fortenberry, 144 monthly payments of \$340.68, interest at 10%, secured by the Council's office building: \$18,971

Debt Service Requirements to Maturity:

The annual requirements to amortize all debt outstanding at June 30, 1997, including interest payments of \$8,292, are as follows:

1998	\$4,007
1999	4,007
2000	4,007
2001	4,007
2002	4,007
2003	4,007
	<u>24,652</u>
Total	<u>24,652</u>

NOTE F. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	COMPENSATED ABSENCE	NOTES PAYABLE	TOTAL
Long-term obligations, July 1	\$7,114	\$20,882	\$27,996
Additions	3,193	-0-	3,193
Deductions	-0-	(2,114)	(2,114)
Long-term obligations, June 30	<u>\$10,307</u>	<u>18,971</u>	<u>29,278</u>

**WASHINGTON PARISH COUNCIL ON AGING, INC.,
FRANKLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 8 - DEFERRED REVENUE

The Council has deferred its \$12,444 unspent FEMA cash to be recognized in future periods to the extent of FEMA expenditures.

NOTE 9 - DESIGNATED FUND BALANCE

The Council has designated its funds received from Washington/SA, Tammany Electric, Helping Hands and Energy Fund for future energy assistance.

NOTE 10 - INTERFUND TRANSFERS

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

	T R A N S F E R S IN	O U T
Unrestricted	-0-	\$13,872
PCOA (ACT 739)	-0-	11,719
Section 58	-0-	43,213
Title III B	\$112,520	-0-
Title III C 1	14,840	-0-
Title III C 2	-0-	3,348
Title III D	2,184	-0-
Title III F	-0-	444
Audit	-0-	2,887
Senior Center	5,078	43,687
Line Item	-0-	4,500
Project Independence	-0-	2,359
WASA	-0-	10,878
Total	124,384	124,384

NOTE 11. LIABILITIES, CLAIMS AND SIMILAR CONTINGENCIES

The Council has represented to me there is no litigation pending against the Council, as of June 30, 1997, nor is the Council aware of any unasserted claims.

NOTE 12 - 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.

WASHINGTON PARISH COUNCIL ON AGING, INC.
FRANKLINTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1992

NOTE 13. TAX SHELTERED ANNUITY

In May, 1994, the Council established a Group Flexible Premium Deferred Annuity Contract with an insurance company. Under this contract, an eligible employee may elect to put up to 12% of their salary into the policy. The Council will match the employee's share up to 50% of 6%. As of June 30, 1997, the Council contributed \$5,830 to the policy. Participation in the tax sheltered annuity is at the option of each full-time employee. The Council does not guarantee the benefits granted by the insurance company.

NOTE 14. BOARD OF DIRECTORS' COMPENSATION

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

NOTE 15 - 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 16 - ECONOMIC DEPENDENCY

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

NOTE 17 - IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. Office space was furnished by the Washington Parish School Board without charge or rent. Other in-kind contributions consist of insurance on the office space and time donated by volunteer workers at senior centers and meal sites. Although these contributions, totaling \$7,034, have been recorded as revenues, the offsetting expenditures have also been recorded, thereby producing no effect on the financial statements.

IMPLEMENTING INFORMATION

WASHINGTON PARKS COUNCIL ON AGING, INC.
FARMINGTON, CONNECTICUT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GENERAL FUND
YEAR ENDING JUNE 30, 1982

	LOCAL	FUND	FPA	TOTAL
		(ACT 128)	(REG 18)	
REVENUES:				
INTRO-COMMERCIAL				
Department of Transportation	-0-	-0-	\$80,311	\$80,311
Governors Office of Elderly Affairs	-0-	\$11,779	-0-	11,779
PUBLIC SUPPORT-DONATIONS	\$10,514	-0-	6,888	17,402
INTEREST	1,268	-0-	-0-	1,268
MISCELLANEOUS	1,038	-0-	-0-	1,038
IN-KIND	-0-	-0-	975	975
TOTAL REVENUES	<u>14,830</u>	<u>11,779</u>	<u>87,203</u>	<u>114,489</u>
EXPENDITURES				
CURRENT:				
HEALTH AND WELFARE				
SALARIES	658	-0-	-0-	658
FRINGE	51	-0-	-0-	51
TRAVEL	443	-0-	-0-	443
SERVICES	894	-0-	-0-	894
SUPPLIES	1,301	-0-	-0-	1,301
OTHER COST	18,072	-0-	-0-	18,072
CAPITAL OUTLAY	29,341	-0-	40,887	69,228
DEBT SERVICE	-0-	-0-	-0-	-0-
IN-KIND	-0-	-0-	975	975
TOTAL EXPENDITURES	<u>42,461</u>	<u>-0-</u>	<u>44,882</u>	<u>87,343</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	<u>(27,631)</u>	<u>11,779</u>	<u>42,321</u>	<u>27,469</u>
OTHER FINANCIAL SOURCE (USED)				
INSURANCE PREMIUMS - VAN	7,688	-0-	-0-	7,688
TRANSFERS IN	-0-	-0-	-0-	-0-
TRANSFERS OUT	(13,973)	(11,779)	(42,321)	(68,073)
TOTAL	<u>(6,285)</u>	<u>(11,779)</u>	<u>(42,321)</u>	<u>(60,385)</u>
EXCESS OF REVENUES AND OTHER SOURCES				
OVER EXPENDITURES AND OTHER USED	<u>(13,448)</u>	<u>-0-</u>	<u>-0-</u>	<u>(13,448)</u>
FUND BALANCE, JULY 1	<u>78,725</u>	<u>-0-</u>	<u>-0-</u>	<u>78,725</u>
FUND BALANCE, JUNE 30	<u>45,077</u>	<u>-0-</u>	<u>-0-</u>	<u>45,077</u>

WASHINGTON PARISH COUNCIL ON BEHALF, INC.
 FRANKLINTON, LOUISIANA
 GENERAL FUNDS
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 1951

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
LOCAL			
SALARIES	0-0-	0000	0(000)
FRINGE	-0-	81	(71)
TRAVEL	-0-	442	(442)
SERVICES	-0-	694	(694)
SUPPLIES	-0-	2,301	(2,301)
OTHER COST	-0-	10,072	(10,072)
CAPITAL OUTLAY	-0-	20,241	(20,241)
TRANSFERS OUT - FIS	3,000	10,072	(10,072)
TOTALS	<u>3,000</u>	<u>50,833</u>	<u>(50,833)</u>
COOP. ACCT 2181			
TRANSFERS OUT - TITLE III B	11,779	11,779	-0-
TOTALS	<u>11,779</u>	<u>11,779</u>	<u>-0-</u>
FIS			
CAPITAL OUTLAY	-0-	43,687	(43,687)
IN KIND	-0-	979	(979)
TRANSFERS OUT - TITLE III B	36,424	43,317	(6,893)
TOTALS	<u>36,424</u>	<u>87,973</u>	<u>(51,559)</u>

WASHINGTON AREA COUNCIL ON AGING
 HAMILTON, ILLINOIS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 SPECIAL REVENUE FUND
 YEAR END JUNE 30, 1997

	TOTAL 111-9	TOTAL 111-9-1	TOTAL 111-9-2	TOTAL 111-9	TOTAL 111-7	AMOUNT AUGUST	AMOUNT CENTER	AMOUNT ASSIGNMENT	AMOUNT 7/97	PROJECT 2000/97	2004	2004	TOTAL
REVENUES:													
EXTRAGOVERNMENTAL													
GRANTING AGENC AGENCY ON AGING	100,100	100,000	100,000	11,000	10,400	11,000	100,000	0	14,000	0	100,000	0	110,700
COMMITTEE OF HEALTH & HOSPITALITY	0	0	0	1,000	0	0	0	0	0	0	0	0	1,000
COMMITTEE HEALTH BOARD	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000
CITY OF HAMILTON	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000
OFFICE FAMILY SUPPORT	0	0	0	0	0	0	0	0	0	7000	0	0	7,000
TOTAL EXTRAGOVERNMENTAL	103,100	100,000	100,000	11,000	10,400	11,000	100,000	0	14,000	7,000	100,000	0	117,700
PUBLIC SUPPORT-DONATIONS	1,000	10,000	10,000	0	0	0	0	0	10,000	0	1,000	0	11,000
INDIVIDUAL DONORS	0	0	0	0	0	0	0	0	0	0	0	0	0
IN-KIND DONORSHIP DONORS	0	1,000	100	0	0	0	0	0	0	0	0	0	1,100
TOTAL REVENUES	104,100	110,000	110,000	11,000	10,400	11,000	100,000	2,000	14,000	7,000	101,000	0	128,700
EXPENDITURES:													
GENERAL													
HEALTH AND WELFARE													
GRANTS	100,000	100,000	100,000	4,000	1,000	0	0	0	0	0	0	0	104,000
TRAVEL	10,000	1,000	1,000	700	100	0	0	0	0	0	0	0	11,800
TRUMP	3,000	1,000	1,000	50	10	0	0	0	0	0	0	0	4,100
OPERATING SERVICES	10,000	1,000	1,000	100	100	0	0	0	0	0	0	0	11,300
OPERATING EQUIPMENT	10,000	1,000	1,000	700	30	0	0	0	0	0	0	0	11,000
OTHER COST	1,000	1,000	1,000	100	100	0	0	0	0	0	0	0	1,200
RENT	0	0	10,000	0	0	0	0	0	0	0	0	0	10,000
GRANTING AGENCY	100	100	100	10	10	0	0	0	0	0	0	0	1,200
UTILITY ASSISTANCE	0	0	0	0	0	0	0	2,000	0	0	0	0	2,000
DEPT SERVICE	1,000	100	100	100	100	0	0	0	0	0	0	0	4,000
IN-KIND EXPENDITURES	0	1,000	100	0	0	0	0	0	0	0	0	0	1,100
TOTAL EXPENDITURES	104,100	111,000	111,000	6,200	1,200	0	0	2,000	0	1,100	0	0	115,300
CHANGES IN FUND BALANCE	(10,000)	(1,000)	0	(5,200)	900	1,000	10,000	0	0	0	0	0	(1,300)
OTHER FINANCIAL SOURCES (USES):													
TRANSFERS IN	10,000	10,000	0	1,000	0	0	1,000	0	0	0	0	0	11,000
TRANSFERS OUT	0	0	(1,000)	0	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(11,000)
TOTAL OTHER FINANCIAL SOURCES (USES)	10,000	10,000	(1,000)	1,000	(1,000)	(1,000)	(1,000)	0	(1,000)	(1,000)	(1,000)	(1,000)	0
CHANGES IN REVENUES AND OTHER SOURCES	0	0	0	0	0	0	0	100	0	0	0	0	100
FUND BALANCE, JULY 1	0	0	0	0	0	0	0	1,000	0	0	0	0	1,000
FUND BALANCE, JUNE 30	0	0	0	0	0	0	0	1,100	0	0	0	0	1,100

WASHINGTON COUNCIL ON AGING, INC.
FREELINGTON, LOUISIANA
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDING JUNE 30, 1987

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III B			
SALARIES	\$116,488	\$116,583	\$13,107
FRINGE	18,520	18,932	(382)
TRAVEL	3,828	3,872	(44)
OPERATING SERVICES	40,291	40,228	63
OPERATING SUPPLIES	13,874	14,284	(410)
OTHER	6,593	6,928	(335)
CAPITAL OUTLAY	994	814	180
DEBT SERVICE	2,293	2,402	(109)
TOTALS	200,478	200,461	(16)
TITLE III C 1			
SALARIES	\$48,872	\$48,288	\$584
FRINGE	5,329	5,828	(499)
TRAVEL	1,129	1,383	(254)
OPERATING SERVICES	7,825	6,824	1,001
OPERATING SUPPLIES	1,160	1,242	(82)
OTHER	2,283	2,172	111
CAPITAL OUTLAY	822	199	623
DEBT SERVICE	822	818	4
IN KIND	-0-	8,688	(8,688)
TOTALS	87,353	73,092	(14,261)
TITLE III C 2			
SALARIES	\$28,928	40,220	(11,292)
FRINGE	5,820	5,829	(9)
TRAVEL	1,471	1,244	227
OPERATING SERVICES	9,786	10,428	(642)
OPERATING SUPPLIES	4,129	3,283	846
OTHER	3,220	3,086	134
MEALS	9,825	12,282	(2,457)
CAPITAL OUTLAY	822	191	631
DEBT SERVICE	1,224	765	459
IN KIND	-0-	105	(105)
TRANSFER OUT -			
TITLE III B	-0-	3,248	(3,248)
TOTALS	75,046	63,871	(11,175)

WASHINGTON COUNCIL ON BEING, INC.
 FRANKLINTON, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 1987

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TITLE III D			
SALARIES	\$4,690	\$4,431	\$259
FRINGE	918	783	135
TRAVEL	57	59	(2)
OPERATING SERVICES	570	488	(82)
OPERATING SUPPLIES	103	187	(84)
OTHER	115	119	(4)
CAPITAL OUTLAY	33	20	13
DEBT SERVICE	78	82	(4)
TOTALS	\$6,284	\$4,290	2,000
TITLE III F			
SALARIES	\$2,427	\$1,573	\$1,004
FRINGE	72	132	(60)
TRAVEL	28	15	13
OPERATING SERVICES	278	178	100
OPERATING SUPPLIES	49	34	15
OTHER	56	14	42
CAPITAL OUTLAY	16	1	15
DEBT SERVICE	38	24	14
TRANSFERS OUT -			
TITLE III B	-0-	464	(464)
TOTALS	\$3,184	\$2,430	\$720
MISST			
TRANSFERS OUT -			
TITLE III B	\$1,887	\$1,887	-0-
SENIOR CENTER			
TRANSFERS OUT -			
TITLE III B	\$43,687	\$43,687	0-0-
EMERGENCY ASSISTANCE			
UTILITY ASSISTANCE	0-0-	\$2,000	\$(2,000)

WASHINGTON COUNCIL ON AGING, INC.
 FRANKLINTON, LOUISIANA
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 1977

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>BUREAU ITEM</u>			
TRANSFERS OUT - TITLE III B	\$4,500	\$4,500	\$-0-
<u>PROJECT EXPENDITURE</u>			
SALARIES	\$7,506	\$4,419	\$3,087
FRINGE	-0-	700	(700)
TRANSFERS OUT - TITLE III B	-0-	2,359	(2,359)
TOTALS	<u>7,506</u>	<u>7,484</u>	<u>22</u>
<u>ESDA</u>			
TRANSFERS OUT - TITLE III B	\$10,075	\$10,075	\$-0-
<u>FEES</u>			
REGALS	-0-	\$24,254	\$(24,254)

WARRINGTON COUNCIL ON AGING, INC.
FRASQUETON, LOUISIANA
STATEMENT OF GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1987

GENERAL FIXED ASSETS

LAND	78,500
BUILDINGS	47,000
VANS	128,527
EQUIPMENT	244,329
TOTAL GENERAL FIXED ASSETS	<u>498,356</u>

INVESTMENT IN GENERAL FIXED ASSETS:

PROPERTY ACQUIRED FROM -

TITLE III-B	611,100
TITLE III-C-1	7,320
TITLE III-C-2	5,400
TITLE III-D	884
TITLE III-F	10
TITLE XI	107
SENIOR CENTER	1,078
LOT 715	45
ACQUIRED BEFORE 1983	1,130
LOCAL	218,020
14 (B) (2)	51,807
SECTION 10	243,238
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>428,282</u>

SINGLE LEDIT SECTION

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
705 BELLECHASSE BLVD.
BAYTON BOULE, LOUISIANA, MOBILE
(504) 743-3829

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

August 31, 1997

To the Board of Directors
Washington Parish Council on Aging
Franklinton, Louisiana

I have audited the general purpose financial statements of the Washington Parish Council on Aging, Louisiana, as of and for the year ended June 30, 1997, and have issued my report thereon dated August 31, 1997. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these component-unit financial statements based on my audit.

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

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 Washington Parish Council on Aging, Louisiana, oversight unit. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the component-unit financial statements taken as a whole.

Respectfully submitted,

Donald C. DeVille

WASHINGTON PARISH COMMISSION ON AGING, INC.
 FRANKLINTON, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 1997

PROGRAM TITLE	CFDA NUMBER	PROGRAM OR AWARD AMOUNT	FEDERAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
DEPARTMENT OF AGRICULTURE				
PAID THROUGH:				
CAPITAL AREA AGENCY ON AGING				
DATA	18.070	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$4,000</u>
DEPARTMENT OF SENIORS & HUMAN SERVICES				
PAID THROUGH:				
CAPITAL AREA AGENCY ON AGING				
TITLE III-B	93.044	<u>52,349</u>	<u>52,349</u>	<u>52,349</u>
TITLE III-C-1	93.045	<u>31,953</u>	<u>31,953</u>	<u>31,953</u>
TITLE III-C-2	93.045	<u>19,428</u>	<u>19,428</u>	<u>19,428</u>
TITLE III-D	93.046	<u>1,955</u>	<u>1,955</u>	<u>1,955</u>
TITLE III-F	93.043	<u>2,428</u>	<u>2,428</u>	<u>2,428</u>
		<u>108,123</u>	<u>108,123</u>	<u>108,123</u>
PAID THROUGH:				
DEPARTMENT OF HEALTH & HOSPITALS				
MEDICAID	93.778	<u>1,844</u>	<u>1,844</u>	<u>1,844</u>
DEPARTMENT OF TRANSPORTATION				
PAID THROUGH:				
LA DEPARTMENT OF TRANSPORTATION & DEVELOPMENT				
PTA	28.509	<u>38,624</u>	<u>38,624</u>	<u>38,624</u>
PTA	28.509	<u>43,687</u>	<u>43,687</u>	<u>43,687</u>
		<u>80,311</u>	<u>80,311</u>	<u>80,311</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY				
DIRECT FROM:				
FEMA	80.516	<u>31,953</u>	<u>31,953</u>	<u>31,953</u>
Total		<u><u>218,668</u></u>	<u><u>218,323</u></u>	<u><u>218,323</u></u>

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER SOCIETY OF CHARTERED ACCOUNTANTS
(504) 763-2828

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

August 21, 1997

To the Board of Directors
Washington Parish Council on Aging
Franklin, Louisiana

I have audited the general purpose financial statements of the Washington Parish Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated August 21, 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 Washington Parish Council on Aging is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Washington Parish 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.

I noted certain immaterial instances of noncompliance that I have reported to management. (See Schedule of Findings)

This report is intended for the information of the management and its customers 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
REGISTRATION NO. 1043
607 N. MOBILE, LOUISIANA 70002
(504) 763-3829

STATE OF LOUISIANA
REGISTRATION NO. 1043
LOUISIANA BOARD OF ACCOUNTANTS

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

August 31, 1997

To the Board of Directors
Washington Parish Council on Aging
Franklinton, Louisiana

I have audited the financial statements of the Washington Parish Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated August 31, 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 Washington Parish 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.

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 grantor agencies. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

Donald A. Bucher

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
NEW ORLEANS OFFICE
BATCH HOUSE, LOUISIANA OFFICE
(504) 357-0028

MEMBER
AMERICAN INSTITUTE OF CPAs
MEMBER NEW ORLEANS

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

August 23, 1987

To the Board of Directors
Washington Parish Council on Aging
Franklinton, Louisiana

I have audited the general purpose financial statements of the Washington Parish Council on Aging, as of and for the year ended June 30, 1987, and have issued my report thereon dated August 21, 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-133, Audits of State and Local Governments. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audits for the year ended June 30, 1987, I considered the Washington Parish Council on Aging's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the Washington Parish Council on Aging's general purpose financial statements and on to report on the internal control structure in accordance with OMB Circular A-133. 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 August 23, 1987.

The management of the Washington Parish 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, 1987, the Washington Parish 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, FFA, Project Independence, FOMA and TAMA.

I performed tests of controls, as required by OMB Circular A-128, 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. DeWille

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
1000 BLOSSOMWAY BOULEVARD
BIRMINGHAM, ALABAMA 35203
(205) 367-7829

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

August 21, 1997

To the Board of Directors
Washington Parish Council on Aging
Franklinston, Louisiana

I have audited the general purpose financial statements of the Washington Parish Council on Aging as of and for the year ended June 30, 1997, and have issued my report thereon dated August 21, 1997.

In connection with my audit of the June 30, 1997 general purpose financial statements of Washington Parish Council on Aging and with my consideration of Washington Parish Council on Aging control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1997. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and other special test that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objectives of which is the expression of an opinion on Washington Parish Council on Aging compliance with these requirements. Accordingly, I do not express such an opinion.

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

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

This report is intended for the information of the management and its grantor 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
LICENSE NO. 10118 (EXPIRES 1984)
3815 WOODLARK, SUITE 1000, HOUSTON, TEXAS 77062
(713) 767-2828

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

August 21, 1977

To the Board of Directors
Washington Parish Council on Aging
Franklinton, Louisiana

I have audited the financial statements of the Washington Parish Council on Aging, as of and for the year ended June 30, 1977, and have issued my report thereon dated August 21, 1977.

I have applied procedures to test the Washington Parish Council on Aging's compliance with the following requirements applicable to its financial assistance programs, which are identified in the schedule of federal awards, for the year ended June 30, 1977: 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 Washington Parish 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 my attention that caused me to believe that Washington Parish Council on Aging had not complied, in all material respects, with those requirements.

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

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

Respectively submitted,

Donald C. DeVille

WASHINGTON COUNCIL ON BEING, INC.
MONROELINECH, LOUISIANA
FOUR YEAR FINDINGS
JUNE 30, 1997

REPORTABLE CONDITION: My June 30, 1996, examination of 30 Title III C 2 participant files revealed one participant that had not been reassessed.

STATUS: My June 30, 1997, examination of 32 Title III C 2 participant files did not reveal any discrepancies.

* * *

WASHINGTON COUNCIL ON AGING, INC.
FINANCIALS, 1972-1973
PRIOE YEARS FINDINGS
JUNE 20, 1977

Reportable Condition: The Council paid \$25 and \$20 per night for lodging and charged to grant funds when P.F.M. 49 Travel Rules stated \$25 and \$20 should have been paid.

Criteria: P.F.M. 49 Travel Rules and Regulations provides actual net to exceed lodging rates adopted by the Council.

Cause: The Council thought the rate was higher.

Effect: There is no material effect to the financial statements.

Recommendation: I recommend that the Council adhere to P.F.M. 49 and pay excess with local funds.

Management Response: Management stated that it was hard to find rooms in Hotel Hoops at state rates or that hotels overfirm state rates but are actually not. Management agree that all excesses over state rates will be paid with local funds.

* * *

WASHINGTON COUNCIL ON AGING, INC.
FRANKLINTON, LOUISIANA
EXIT CONFERENCE
SEPT. 28, 1997

An exit conference was held on August 31, 1997. Those in attendance were:

Jane Crain - Executive Director
Milla Varnado - Bookkeeper
Donald C. Deville - Certified Public Accountant

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

Such findings have been reported on page 59.

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

Washington Parish Council on Aging

303 CORMORANT STREET
FRANKLINTON, LOUISIANA 70430

September 4, 1987

Mr. Daniel G. Kyle, CPA
Legislative Audit Advisory Council
Post Office Box 84393
Baton Rouge, LA 70804-0393

Dear Mr. Kyle,

The Washington Parish Council on Aging audit conducted by, Donald C. Deville, CPA, contained the following comments:

"State travel rates exceeded.

In response to this finding, the Council on Aging's bookkeeper has been instructed to charge the funds (\$28,00) over the allowed state travel regulations to local funds insuring that state funds are not used in violation of P.F.M. 49.

Sincerely,



Gene C. Rector
Executive Director