

Winn Council on Aging, Inc.

June 30, 1998

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Accepted, Attest and Signed
Legislative Auditor


Release Date 3-26-97

Payne, Moore & Herrington, LLP
Certified Public Accountants
Alexandria, Louisiana

WEEK COUNCIL ON AGING, INC.

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WISS COUNCIL ON AGING, INC.

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PARSONS, MORRIS & HERRINGTON, LLP

MEMPHIS PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Winn Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Winn Council on Aging, Inc., Winfield, Louisiana, (a non-profit, quasi-public organization) as of and for the year ended June 30, 1998, 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; Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget circular A-133, "Audits of State and Local Governments"; and the Louisiana Governor's Office of Elderly Affairs policy manual subsection VI. These standards and OMB circular A-133 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 Winn Council on Aging, Inc., as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information as 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 Winn 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.





PAWNE, MOORE & HERRINGTON, LLP

Board of Directors
Winn-Dixie Food Stores, Inc.

In accordance with Government Auditing Standards, we have also issued a report dated September 19, 1996, on our consideration of Winn-Dixie Food Stores, Inc.'s internal control structure and a report dated September 19, 1996, on its compliance with laws and regulations.

Pawne, Moore & Herrington, LLP
Certified Public Accountants

September 19, 1996

WYSE CORPACT, DE ARTIST, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1998

EXHIBIT A

| | <u>COMMERCIAL FUND TYPES</u> | <u>ARTIST GROUPS</u> | <u>AGENCY GROUPS</u> | <u>TOTAL</u> |
|---|------------------------------|----------------------|----------------------|------------------|
| | (SEVERAL) | (SEVERAL) | (SEVERAL) | (SEVERAL) |
| ASSETS | | | | |
| Cash | \$ 44,392 | \$ | \$ | \$ 44,392 |
| Accounts receivable | 7,428 | — | — | 7,428 |
| Due from special services fund | 8,391 | — | — | 8,391 |
| General fund assets | — | — | 133,833 | 133,833 |
| TOTAL ASSETS | \$60,211 | \$11,821 | \$133,833 | \$116,865 |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | |
| LIABILITIES | | | | |
| Due to General Fund | \$ | \$ 8,391 | \$ | \$ 8,391 |
| Accounts payable | — | — | — | — |
| Other liabilities | — | — | — | — |
| EQUITY AND OTHER CREDITS | | | | |
| Investment in general fund assets | — | — | 133,833 | 133,833 |
| Fund balances | — | — | — | — |
| Reserve: | | | | |
| utility assistance | — | — | — | — |
| retirement | — | — | — | — |
| unassigned | — | — | — | — |
| total equity and other credits | — | — | — | — |
| TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS | \$60,211 | \$11,821 | \$133,833 | \$116,865 |

The accompanying notes are an integral part of the financial statements.

MINE COUNCIL OF ALABAMA, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 1984

EXHIBIT B

| | GENERAL | SPECIAL REVENUES | TOTAL (EXPENDITURE ONLY) |
|---|------------------|---------------------|--------------------------------|
| REVENUES | | | |
| Intergovernmental | \$ 42,913 | \$148,642 | \$222,850 |
| Interest Income | 3,213 | | 3,213 |
| Public support | 1,798 | 32,480 | 34,278 |
| Other | <u>2,132</u> | <u>838</u> | <u>3,970</u> |
| Total Revenues | 48,856 | 184,960 | 252,529 |
| EXPENDITURES | | | |
| Current | | | |
| Salaries | 18,816 | 129,867 | 148,683 |
| Fringe | 3,211 | 14,622 | 17,833 |
| Travel | 1,457 | 12,881 | 14,338 |
| Operating services | 6,289 | 42,898 | 49,187 |
| Operating supplies | 1,379 | 10,758 | 12,137 |
| Capital Outlay | <u>10,820</u> | <u>9,398</u> | <u>20,218</u> |
| Total Expenditures | 42,862 | 219,424 | 262,286 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 6,994 | (34,464) | (27,470) |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | 10,743 | 50,288 | 61,031 |
| Operating transfers out | <u>(28,388)</u> | <u>(29,257)</u> | <u>(57,645)</u> |
| Total Other Financing Sources (Uses) | (17,645) | 21,031 | 3,386 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 7,339 | (13,433) | (6,094) |
| FUND BALANCE, BEGINNING OF YEAR | 38,511 | 22,483 | 71,224 |
| <u>FUND BALANCE, END OF YEAR</u> | <u>\$ 45,850</u> | <u>\$ 9,050</u> | <u>\$ 54,900</u> |

The accompanying notes are an integral part of the financial statements.

THE COUNCIL OF AMERS, INC.
 CONSOLIDATED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
 GENERAL AND SPECIAL BUDGET FUND OTHER
 YEAR ENDED JUNE 30, 1974

| | GENERAL FUND | | SPECIAL BUDGET FUND | | OTHER | | TOTAL |
|--|--------------|-----------|---------------------|-----------|-----------|-----------|------------|
| | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | |
| REVENUES | \$ 24,429 | \$ 42,211 | \$ 26,492 | \$ 40,128 | \$ 40,000 | \$ 40,000 | \$ 108,849 |
| Contributions | | 2,180 | 1,200 | | | | 3,380 |
| Public support | | 2,533 | 1,779 | | | | 4,312 |
| Interest income | | 3,498 | | | | | 3,498 |
| Grants | | 2,000 | | | | | 2,000 |
| Total Revenues | | 11,211 | | | | | 11,211 |
| Total | | 53,422 | | 40,128 | | | 93,550 |
| EXPENSES | 2,128 | 18,758 | (18,728) | 107,284 | 107,284 | 107,284 | 178,688 |
| Salaries | 86 | 1,271 | (1,428) | 26,240 | 26,240 | 26,240 | 24,823 |
| Fringe | 32 | 1,207 | (1,486) | 22,855 | 22,855 | 22,855 | 21,941 |
| Travel | 10 | 4,244 | (4,234) | 87,277 | 87,277 | 87,277 | 85,081 |
| Printing services | 10 | 1,279 | (1,269) | 19,223 | 19,223 | 19,223 | 18,769 |
| Operating supplies | 13 | 1,816 | (1,803) | 2,389 | 2,389 | 2,389 | 2,389 |
| Capital outlay | | 18,000 | (18,000) | | | | |
| Total Expenses | 161 | 28,827 | (28,827) | 138,128 | 138,128 | 138,128 | 137,512 |
| Total | 2,141 | 20,025 | (20,025) | 138,408 | 138,408 | 138,408 | 159,600 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | 22,301 | 23,453 | 44,214 | 22,844 | 32,716 | 32,716 | 69,249 |
| OTHER FINANCING (USES) | | | | | | | |
| Operating transfers in | | 38,343 | 38,343 | 38,343 | 38,343 | 38,343 | 38,343 |
| Operating transfers out | | (18,125) | (18,125) | (18,125) | (18,125) | (18,125) | (18,125) |
| Total Other Financing (Incomes) (Uses) | | 20,218 | 20,218 | 20,218 | 20,218 | 20,218 | 20,218 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING INCOMES OVER EXPENSES AND OTHER FINANCING USES | 22,301 | 43,671 | 64,432 | 43,062 | 63,434 | 63,434 | 89,467 |
| FUND BALANCE, BEGINNING OF YEAR | 35,821 | 35,821 | - | 35,821 | 35,821 | 35,821 | 107,484 |
| FUND BALANCE, END OF YEAR | \$ 58,122 | \$ 79,492 | \$ 64,432 | \$ 78,883 | \$ 99,255 | \$ 99,255 | \$ 196,951 |

The accompanying notes are an integral part of the financial statements.

WINE COUNCIL ON AGING, INC.

JUNE 10, 1966

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Wine Council on Aging, Inc. is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana.

Wine Council on Aging, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to Federal or state income tax. The organization is not a private foundation.

As required by the Governor's Office of Elderly Affairs, the financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial 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; Subchapter XI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

The primary function of the Wine Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Services provided include providing meals, nutritional education, information and assistance services, chore services, operating senior centers, and transportation. A board of directors governs the Council.

The more significant of the council's accounting policies are described below.

A. REPORTING ENTITY

In 1964, the State of Louisiana passed Act 454 which authorized the charter of voluntary councils and area agencies on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Wine Council on Aging, Inc. 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 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 they have provided.

WISS COUNCIL ON AGING, INC.
JUNE 18, 1984

NOTES TO FINANCIAL STATEMENTS

In evaluating how to define the Council for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in SFAS. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are the capacity for the organization to have its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization.

The Council is not a component unit of another primary government and 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.

8. FUND ACCOUNTING

The Council uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 Council's funds are classified into one category of funds - governmental. The category, in turn, is divided into separate "fund types."

Environmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The Wiss Council on Aging, Inc. has two types of funds included in this category.

MIAMI COUNCIL ON AGING, INC.
JUNE 30, 1984

NOTES TO FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

GENERAL FUND- The General Fund is the operating fund of the Council and includes all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - The special revenue Funds are used to account for the proceeds of specific revenue sources restricted to expenditures for related specific purposes.

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

1. 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 to Geriatric Area Agency on Aging, Inc. who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides access services, in-home services, community services, and transportation for the elderly.

2. 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, 99 Geriatric Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. This program provides community service centers where older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in the community.

3. Title III-B Fund

The III-B 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 cerebral brain dysfunction, and to the families of such victims. 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 to Geriatric Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

MISSISSIPPI COUNCIL ON AGING, INC.

JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

4. Utility Assistance Fund

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

5. 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 material (scales 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 greatest economic and social need." Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Seniors Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount.

6. Title III C-1 Congregate Meals Fund

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Seniors Area Agency on Aging, Inc., who then funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

7. 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 Seniors Area Agency on Aging, Inc., who then funds the Council on a unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional meals to home-bound older persons.

WIRE COUNCIL ON AGING, INC.
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

B. Section 18

Section 18 assistance is provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development. Assistance received by the Council is for the purpose of providing transportation services to meet the special needs of elderly and disabled persons for whom mass transportation service are unavailable, insufficient, or inappropriate.

ACCOUNT GROUP

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

GENERAL FIXED ASSETS - Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the Governmental Funds when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost. Any donated fixed assets are stated at their estimated fair value at the time donated. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

C. BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "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. Vendor Center, Title III B, C, D, and F Funds are received monthly based on a predetermined unit cost up to one twelfth of the grant amount, but are not susceptible to accrual as revenue until the actual units are performed. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

WASH COUNCIL ON AGING, INC.

JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

D. BUDGETS AND BUDGETARY ACCOUNTING

The operating budgets of proposed expenditures and the means of financing them were adopted and approved, along with subsequent amendments, by the Board of Directors for the General and Special Revenue Funds. All annual appropriations lapse at fiscal year end. Budgets are adopted on a basis consistent with GRAP. Expenditures cannot legally exceed appropriations on an individual fund level.

E. INTERFUND TRANSACTIONS

Quasi-internal transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-internal transactions and reimbursements, are reported as transfers. Nonreversing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

F. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

G. INFORMATION ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements are captioned "information only" to indicate that they are presented only to help facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

H. COMPENSATED ABSENCE

Annual leave is earned by regular full and part time employees at various rates dependent on the years of service. Employees may carry over up to five days of current annual leave into the next year. Annual leave cannot be accumulated in excess of twenty-two (22) days. Upon termination, the Council will pay an employee for unused accumulated annual leave. The Council's liability for accumulated annual leave has not been recorded in the Council's books due to its immaterial amount.

WISSE COUNCIL ON AGING, INC.

JUNE 30, 1964

NOTES TO FINANCIAL STATEMENTS

3. CASH

Below is a summary of the Council's cash. At June 30, 1964, the carrying amounts of the Council's deposits are as follows:

| | |
|--------------------------|----------|
| Operating - checking | \$14,140 |
| Savings | 13,100 |
| Cash on deposit in banks | 448,181 |

all deposits are covered by federal depository insurance.

3. FIXED ASSETS

The following is a summary of changes in fixed assets during the fiscal year.

| | BALANCE JULY 1, 1963 | ACQUISITIONS | DELETIONS | BALANCE JUNE 30, 1964 |
|----------------------------|-------------------------|--------------|-----------|--------------------------|
| Furniture and equipment | \$ 114,400 | \$18,627 | \$7,780 | \$125,247 |

4. COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

5. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1964. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

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

6. ECONOMIC DEFERMENT

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's office of Elderly Affairs, which are then passed through the Ocala Area Agency on Aging, Inc. The grant amounts are appropriated each year by the Federal and state governments. If significant budget

HIGH COUNCIL ON AGING, INC.

JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

with 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 would adversely affect the amount of funds the Council will receive in the next fiscal year.

7. **RESERVED FUND BALANCE**

The reserved fund balance in the Special Revenue funds consists of amounts to be specifically used for utility assistance.

8. **LEGAL COMPLIANCE**

The following possible violations of State Statutes occurred during the fiscal year:

- (1) The director approved salary increases for employees without proper authorization from the Board of Directors.

9. **BUDGET DEFICITS**

The following Special Revenue Funds had fund balance deficits at June 30, 1994:

| | |
|---------------|----------|
| Title III-B | \$43,490 |
| Senior Center | 8,121 |
| Title III-B | 1,973 |

The deficits are expected to be covered by transfers from other funds.

ADDITIONAL INFORMATION

NINE COUNCIL ON AGING, INC.
 COMBINED SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 YEAR ENDED JUNE 30, 1988

SCHEDULE 1

| | MISCELLANEOUS GRANT | LOCAL | FICA ACT. 13A | TOTAL |
|--|------------------------|------------------|------------------|------------------|
| REVENUES | | | | |
| Intergovernmental | | | | |
| Office of Elderly Affairs | \$ | \$ | \$ 11,779 | \$ 11,779 |
| Office of Urban Development | 18,908 | | | 18,908 |
| Medicaid waiver | | 29,814 | | 29,814 |
| Policy Jury | | 8,400 | | 8,400 |
| Other | | 5,514 | | 5,514 |
| Interest Income | | 2,813 | | 2,813 |
| Public support | | 1,700 | | 1,700 |
| Other | | 2,182 | | 2,182 |
| Total revenues | <u>18,908</u> | <u>44,697</u> | <u>11,779</u> | <u>68,478</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Salaries | | 18,910 | | 18,910 |
| Fringe | | 2,211 | | 2,211 |
| Travel | | 1,457 | | 1,457 |
| Operating services | | 6,249 | | 6,249 |
| Operating supplies | | 1,279 | | 1,279 |
| Capital outlay | | 18,888 | | 18,888 |
| Total Expenditures | <u>-0-</u> | <u>69,894</u> | <u>-0-</u> | <u>69,894</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 18,908 | (23,201) | 11,779 | 18,478 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | 18,743 | | 18,743 |
| Operating transfers out | (18,898) | 18,810 | (11,779) | (11,867) |
| Total Other Financing Sources (Uses) | (18,898) | 9,232 | (11,779) | (11,445) |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | -0- | 7,369 | -0- | 7,369 |
| FUND BALANCE, BEGINNING OF YEAR | <u>-0-</u> | <u>58,851</u> | <u>-0-</u> | <u>58,851</u> |
| FUND BALANCE, END OF YEAR | \$ <u>-0-</u> | \$ <u>66,221</u> | \$ <u>-0-</u> | \$ <u>66,221</u> |

See independent auditor's report.

WIND BOWNE, OR BONE, INC.
 COMPARING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES (DEFICITS) - SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1966

| | WINDY ASSISTANCE | TITLE III-F | TITLE III-B SUPPORTIVE SERVICES | SEASON CENTER | TITLE III-B |
|---|---------------------|-------------|---------------------------------------|------------------|-------------|
| REVENUE | | | | | |
| EXTRABUDGETARIAL | | | | | |
| Office of Elderly Affairs Passed Through Coma Area Agency on Aging, Inc. | \$ | \$ 1,100 | \$ 48,000 | \$ 19,400 | \$ 1,100 |
| Louisiana Department of Transportation and Development | | | | | |
| Public support | 1,000 | | 5,000 | | |
| Other | | | 500 | | |
| Total revenues | 1,000 | 1,100 | 53,500 | 19,400 | 1,100 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| Salaries | | | 48,000 | | 1,400 |
| Fringe | | | 5,000 | | 174 |
| Travel | | | 2,000 | | 400 |
| Operating supplies | 1,000 | | 28,000 | | 300 |
| Operating supplies | | | 5,000 | | 50 |
| Capital outlay | | | 8,000 | | 20 |
| Total expenditures | 1,000 | -0- | 136,000 | -0- | 2,550 |
| DEFICIT (DEFICIENCY) BY REVENUE OVER EXPENDITURES | | | | | |
| | (74) | 1,100 | (82,500) | 19,400 | (1,200) |
| OTHER FINANCING SOURCES (DEBITS) | | | | | |
| Operating transfers in | | | 38,000 | | 1,200 |
| Operating transfers out | | | | (18,000) | |
| Total other financing sources (debits) | -0- | -0- | 38,000 | (18,000) | 1,200 |
| DEFICIT (DEFICIENCY) BY REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING DEBIT | | | | | |
| | (74) | 1,100 | (25,500) | -0- | 10 |
| FUND BALANCES (DEFICITS), BEGINNING OF YEAR | | | | | |
| | 920 | 8,000 | (10,000) | (25,000) | (2,000) |
| FUND BALANCES (DEFICITS), END OF YEAR | | | | | |
| | \$ 846 | \$ 7,900 | \$ (35,500) | \$ (25,000) | \$ (2,000) |

See independent auditor's report.

FORMULA 2

| TITLE III C-1 COMMENTS REAL | TITLE III C-1 FORM DELIVERED REAL | SECTION 26 | FORMULA |
|-----------------------------------|---|--------------|--------------|
| 112,848 | 2 18,895 | 4 | 2141,789 |
| | | 18,743 | 18,743 |
| 18,895 | 8,875 | | 21,681 |
| <u>22</u> | <u>208</u> | | <u>232</u> |
| 18,917 | 18,974 | 18,743 | 188,912 |
| 21,825 | 18,474 | | 125,887 |
| 3,166 | 4,187 | | 18,522 |
| 1,482 | 8,204 | | 12,843 |
| 1,881 | 8,278 | | 45,895 |
| 1,884 | 3,328 | | 18,058 |
| <u>128</u> | <u>488</u> | | <u>8,288</u> |
| 21,188 | 28,128 | <u>-8-</u> | 218,172 |
| 4,108 | 118,454 | 18,743 | 132,418 |
| | 18,688 | | 18,288 |
| | | 118,183 | 118,283 |
| <u>-8-</u> | <u>18,888</u> | 118,183 | 12,888 |
| 4,814 | 18,488 | -8- | 118,871 |
| 18,813 | 12,128 | <u>-8-</u> | 12,888 |
| <u>112,921</u> | <u>2 12,514</u> | 4 <u>-8-</u> | 4 12,282 |

WISH COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USED -
 BUDGET AND ACTUAL - GENERAL FUND
 YEAR ENDED JUNE 30, 1994

SCHEDULE 3

| | BUDGET | ACTUAL | BALANCE FORWARD (UNAVAILABLE) |
|--|-----------------|------------------|-------------------------------------|
| EXPENDITURES | | | |
| Local Funds Program | | | |
| Current | | | |
| Salaries | \$ 2,109 | \$18,913 | \$16,774 |
| Fringe | 288 | 2,213 | (1,905) |
| Travel | 51 | 1,457 | (1,400) |
| Operating services | 289 | 8,248 | (7,959) |
| Operating supplies | 19 | 1,378 | (1,359) |
| Capital outlay | <u> </u> | <u>18,838</u> | <u>(18,838)</u> |
| Total expenditures | 2,694 | 48,858 | (46,354) |
| OTHER FINANCING USED | | | |
| Operating transfers out | | | |
| Miscellaneous Grant Program | | | |
| To 112-C-2 Special Revenue Fund | 10,000 | 10,000 | |
| Local Program | | | |
| To Senior Center Special Revenue Fund | 3,431 | 3,188 | 3,262 |
| To 112-B Special Revenue Fund | | 8,608 | (8,488) |
| To 113-B Special Revenue Fund | 285 | 3,222 | (2,937) |
| FICA Act 715 Program | | | |
| To 112-B Special Revenue Fund | <u>11,378</u> | <u>13,778</u> | <u> </u> |
| Total Other Financing Used | <u>24,325</u> | <u>38,228</u> | <u>(18,488)</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING USED | <u>\$27,019</u> | <u>\$ 87,086</u> | <u>\$112,001</u> |

See independent auditor's report.

WISN COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -
 BUDGET AND ACTUAL - SPECIAL REVENUE PERIOD
 YEAR ENDED JUNE 30, 1998

SCHEDULE 4
 (Continued)

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|----------|-----------|--|
| EXPENDITURES | | | |
| Title III-B Supportive Services | | | |
| Current | | | |
| Salaries | \$26,217 | \$ 60,222 | \$ (34,005) |
| Fringe | 7,481 | 7,828 | 347 |
| Travel | 1,884 | 2,789 | (895) |
| Operating services | 26,264 | 26,738 | (474) |
| Operating supplies | 4,289 | 7,283 | (2,994) |
| Capital Outlay | — | 8,266 | (8,266) |
| Total Title III-B Supportive Services | 97,111 | 114,726 | (17,615) |
| Title III-C-1 Supportive Services | | | |
| Current | | | |
| Salaries | 26,190 | 27,926 | 1,736 |
| Fringe | 3,767 | 3,266 | 501 |
| Travel | 1,288 | 1,462 | (174) |
| Operating services | 22,424 | 7,080 | 25,344 |
| Operating supplies | 1,389 | 1,698 | (309) |
| Capital Outlay | — | 328 | (328) |
| Total Title III C-1 Supportive Services | 67,051 | 62,186 | 24,865 |
| Title III-C-2 Supportive Services | | | |
| Current | | | |
| Salaries | 26,264 | 26,424 | (2,270) |
| Fringe | 4,427 | 4,227 | 200 |
| Travel | 6,469 | 6,234 | 235 |
| Operating services | 26,287 | 3,278 | 23,009 |
| Operating supplies | 551 | 1,520 | (879) |
| Capital Outlay | — | 488 | (488) |
| Total Title III-C-2 Supportive Services | 74,998 | 66,227 | 21,840 |
| Title III-D | | | |
| Current | | | |
| Salaries | 1,813 | 1,496 | (317) |
| Fringe | 135 | 174 | (39) |
| Travel | 1,254 | 494 | 760 |
| Operating services | 192 | 324 | (132) |
| Operating supplies | 19 | 20 | (1) |
| Capital outlay | — | 28 | (28) |
| Total Title III-D | 3,403 | 2,346 | 1,057 |

WISCONSIN COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING INCOME -
 BUDGET AND ACTUAL - SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1976

SCHEDULE 2
 (Continued)

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------|---------------|--|
| Trinity Assistance | | | |
| Council | | | |
| Operating services | \$ | \$ 1,494 | \$ (1,494) |
| OTHER FINANCING INCOME | | | |
| Operating Income from WEL | | | |
| Jordan Center | | | |
| To III-B Special Revenue Fund | | 19,489 | (19,489) |
| SECTION 14 | | 18,183 | (18,183) |
| To General Fund | | <u>18,183</u> | <u>18,183</u> |
| Total Other Financing Incom | | <u>37,672</u> | <u>37,672</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING | | | |
| INCOME | \$243,139 | \$258,324 | \$15,185 |

See independent auditor's report.

WISH COUNCIL ON AGING, INC.
SCHEDULE OF GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1988

SCHEDULE 1

GENERAL FIXED ASSETS

Furniture and equipment

\$125,125

INVESTMENT IN GENERAL FIXED ASSETS

Title 121-B

\$ 7,464

General Fund

55,894

Title 121 C-1

4,847

Title 121 C-2

1,828

Title 121 F

626

Act 755

1,724

State Funds

57,000

County

1,100

Senior Center

2,551

Total Investment in General

Fixed Assets

\$125,125

See independent auditor's report.

OTHER REPORTS REQUIRED BY
GOVERNMENT ACQUISITION STANDARDS
AND OMB CIRCULAR A-128

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE



FRYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Miss Council on Aging, Inc.

We have audited the general purpose financial statements of Miss Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 19, 1994. These general purpose financial statements are the responsibility of Miss Council on Aging, Inc.'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; Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments"; the provisions of the Louisiana Governmental Audit Guide; and the Louisiana Governor's Office of Elderly Affairs' policy manual subsection VI. These standards and OMB Circular A-133 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of Miss Council on Aging, Inc., 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. The information in that schedule has been subjected to the auditing



PAYNE, SROOG & HERRINGTON, LLP

Board of Directors
Winn-Dixie Stores, Inc.

procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Payne, Sroog & Herrington, LLP

Certified Public Accountants

September 18, 1998

SEAS COUNCIL OF AMONG, INC.
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 1988

EXHIBIT 4

FEDERAL GRANT/PAID
 FEDERAL GRANTS
 PROGRAM TITLE

DEPARTMENT OF SENIORS AND SENIOR SERVICES
 Financed through the Louisiana
 Governor's Office of Senior Activities
 Financed through Seniors Area Agency
 on Aging

Special programs for the Aging

Title III - B

Title III - C

Title III C-1

Title III C-2

Title P

Totals

FEDERAL
 COSTS
 FEDERAL
 PROGRAM
 OR AMOUNT
 RECEIVED

REVENUE
 RECOVERABLE

RECONSTRUCTION

\$3,833 \$ 43,848 \$ 43,848 \$ 43,848
 33,491 1,156 1,156 1,156
 33,435 38,087 38,087 38,087
 33,435 1,385 1,385 1,385
 33,492 2,532 2,532 2,532
\$ 103,886 \$ 85,998 \$ 85,998 \$ 85,998

\$ 38,948 \$ 38,948
 \$169,231 \$169,231
 \$169,231 \$169,231

DEPARTMENT OF TRANSPORTATION
 Elderly and Handicapped Transportation
 Capital Assistance Program Federal project
 Number 64-16-0021

TOTAL FEDERAL FINANCIAL ASSISTANCE

See Independent auditor's report on Schedule of Federal Financial Assistance.

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



PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Miss Council on Aging, Inc.

of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

BUDGET MONITORING

Localize Revised Statutes require proper monitoring of the budget as it compares with actual results.

We recommend that the Board periodically compare the budgeted revenues and expenditures to the actual revenues and expenditures and amend the budget as needed.

MANAGEMENT OVERSIGHT OF INTERNAL CONTROL STRUCTURE

The Director approved pay raises for many of the employees without presenting the raises to the Board of Directors for approval.

We recommend that all raises be presented to the Board of Directors for proper approval.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a sufficiently low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.



PAINE, MOORE & HERRINGTON, LLP

Board of Directors
Eggs Council on Aging, Inc.

Our consideration of the internal control structure 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 that the reportable conditions described above are not material weaknesses.

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 18, 1996

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



PAYNE, MITCHELL & HERRINGWELL, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Winn Council on Aging, Inc.

We have audited the general purpose financial statements of Winn Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 19, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-133, "Audits of State and Local Governments"; the provisions of the Louisiana Governmental Audit Guide; and the Louisiana Government's Office of Elderly Affairs policy manual subsection VI. Those standards and OMB Circular A-133 require that we 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 our audit for the year ended June 30, 1994, we considered the internal control structure of Winn Council on Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinion on Winn Council on Aging, Inc.'s general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 19, 1994.

The management of Winn Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, selection 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

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Phone: (504) 40-0000 • Fax: (504) 40-0001



PAYNE, MONROE & HERRINGTON, LLP

Board of Directors
Winn Council on Aging, Inc.

In compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

Accounting Controls
Cash Receipts
Cash Disbursements
Payroll
Property & Equipment
General Ledger
Cost Allocation

General Requirements
political activity
Civil Rights
Cash Management
Allowable Costs/Cost Principles
Drug Free Workplace Act
Administrative Controls

Specific Requirements
Claims for Advances and Reimbursements
Voluntary Contributions
Types of Services Allowed
or Not Allowed

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

During the year ended June 30, 1994, Winn Council on Aging, Inc., had no major federal financial assistance programs and expended 1% of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III-B and Title III C-5.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for



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Board of Directors
Miss Council on Aging, Inc.

matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on those internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, would adversely affect the entity's ability to administer Federal financial assistance programs in accordance with applicable laws and regulations.

BUDGET MONITORING

Louisiana Revised Statutes require proper monitoring of the Budget as it compares with actual results.

MANAGEMENT SYSTEMS OF INTERNAL CONTROL STRUCTURE

The Director approved pay raises for many of the employees without presenting the raises to the Board of Directors for approval.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program 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 policies and procedures used in administering Federal financial assistance 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 that the reportable conditions described above are not material weaknesses.



PAYNE, MCNEEL & HERRINGTON, LLP

Board of Directors
Wine Council of Aging, Inc.

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

Payne, McNeel & Herrington, LLP

Certified Public Accountants

September 18, 1998

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



PAINE, MOORE & FERRELLSON, LLP

CONTRA PUNE ACCOUNTS

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

Board of Directors
Winn Council on Aging, Inc.

We have audited the general purpose financial statements of Winn Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 28, 1994.

We conducted our 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 we 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 Winn Council on Aging, Inc. is the responsibility of Winn Council on Aging, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Winn Council on Aging, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instance of noncompliance that is required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in Winn Council on Aging, Inc.'s 1994 financial statements.

1/16/94 11A 1/16/94 11A 1/16/94 11A
2/16/94 11A 2/16/94 11A 2/16/94 11A
3/16/94 11A 3/16/94 11A 3/16/94 11A



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FAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Miss Council on Aging, Inc.

| | |
|----------------|--|
| (2) Condition: | The director approved pay raises for many of the employees without presenting the raises to the Board of Directors for approval. |
| Criteria: | Louisiana Revised Statutes and the approved budget |
| Effect: | The Miss Council on Aging, Inc. may be in violation of state statutes. |

We considered this instance of noncompliance in forming our opinion on whether Miss Council on Aging, Inc.'s 1998 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 18, 1998, on those general purpose financial statements.

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

Fayne, Moore & Herrington, LLP

Certified Public Accountants

September 19, 1998

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



PRYDE, BROWN & BERENSON, LLP

INDEPENDENT PUBLIC ACCOUNTANTS

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

BOARD of DIRECTORS
Winn Council on Aging, Inc.

We have audited the general purpose financial statements of Winn Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated September 19, 1994.

We have applied procedures to test Winn Council on Aging, Inc.'s compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the schedule of Federal financial assistance, for the year ended June 30, 1994: political activity, civil rights, cash management, allowable costs/cost principles, drug-free workplace act, and administrative requirements.

Our 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." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Winn Council on Aging, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow the general requirements that caused us to conclude that the misstatements resulting from these failures are material to the general purpose financial statements. The results of our tests of compliance disclosed a material instance of noncompliance that is described in the accompanying schedule of findings and questioned costs.

We considered the material instance of noncompliance in forming our opinion on whether Winn Council on Aging, Inc.'s 1994 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 19, 1994, on these financial statements.





PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Miss Council on Aging, Inc.

Except as described above, the results of our procedures to determine compliance indicate that, with respect to the items tested, Miss Council on Aging, Inc., complied, in all material respects, with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Miss Council on Aging, Inc., had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Payne, Moore & Herrington, LLP

Certified Public Accountants

September 18, 1998

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



PARNEL MUIR & HERRINGTON, LLP

CHARTER PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-PROFIT FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Board of Directors
Winn Council on Aging, Inc.

We have audited the general purpose financial statements of Winn Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated September 19, 1996.

In connection with our audit of the general purpose financial statements of Winn Council on Aging, Inc., and with our consideration of Winn Council on Aging, Inc.'s control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments", we selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed; charges for admission and reimbursements; and voluntary contributions that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Winn Council on Aging, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow the specific requirements that caused us to conclude that the misstatements resulting from those failures are material to the general purpose financial statements. The results of our tests of compliance disclosed a material instance of noncompliance that is described in the accompanying schedule of findings and questioned costs.

We considered the material instance of noncompliance in forming our opinion on whether Winn Council on Aging, Inc.'s 1996 general purpose financial statements are presented fairly. In all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 19, 1996, on these financial statements.





PAYNE, MOORE & HARRINGTON, LLP

Board of Directors
Winn Council on Aging, Inc.

Except as described above, the results of our procedures to determine compliance indicate that, with respect to the items tested, Winn Council on Aging, Inc., complied, in all material respects, with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Winn Council on Aging, Inc., had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Payne, Moore & Harrington, LLP

Certified Public Accountants

September 18, 1998

SCHEMATIC OF PROPOSED AND QUESTIONS CONCERN

WISS COUNCIL ON AGING, INC.
SCHEDULE OF FINANCES AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1988

Questioned Costs

D.E. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed through the Louisiana Governor's Office of
Elderly Affairs
Passed through the Ocala Area Agency on Aging, Inc.

| | |
|---------------|----------|
| Title III B | \$ 1,048 |
| Title III C-1 | 4,103 |
| Title III C-2 | 1,100 |
| Title III D | 140 |
| Title III F | 300 |
| | \$13,477 |

Statement of Conditions:

The Director approved pay raises for many of the employees without presenting the raises to the Board of Directors for approval.

Criteria:

Pay raises are allowable only to the extent that they are properly approved by the Board of Directors.

Effect of Condition:

Pay raises may have been paid that were not approved by the Board of Directors.

Cause of Condition:

The Director did not submit the pay raises to the Board of Directors for approval.

Recommendation:

All pay raises should be submitted to the Board of Directors for approval.

Management's Response:

Procedures have been implemented to prevent budget amendment oversights from happening in the future.