

Grant Council on Aging, Inc.

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June 30, 1996

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MAY 26 1997

Release Date _____

Parish Auditor
Legislative Auditor

By _____

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

GOVERNMENT ACCOUNTING OFFICE, INC.

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GRANT COUNCIL ON AGING, INC.

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PAINE, ALCOCK & HERRINGTON, LLP

MEMBER FIDELITY & BOND

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Great Council on Aging, Inc.

We have audited the accompanying general purpose financial statements of Great Council on Aging, Inc., a non-profit, quasi-public organization, as of and for the year ended June 30, 1988, 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. 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. 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 Great Council on Aging, Inc., as of June 30, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

As described in Note 11 to the financial statements, the Council recorded the reversal of the liability of compensated absence as a current liability in the Special Revenue Fund instead of in the General Long Term Debt Account Group. A prior period adjustment has been made as a correction of an error.

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MEMBER FIDELITY & BOND

PAINE, ALCOCK & HERRINGTON, LLP



PAINE, MCKEE & HERRINGTON, LLP

Board of Directors
Grant Council on Aging, Inc.

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 Grant 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.

In accordance with Government Auditing Standards, we have also issued a report dated October 3, 1994, on our consideration of Grant Council on Aging, Inc.'s internal control structure and a report dated October 3, 1994, on its compliance with laws and regulations.

Payne, McKee & Herrington, LLP

Certified Public Accountants

October 3, 1994

GRANT CONTRACT ON ACCOUNT, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1994

EXHIBIT A

ASSETS AND OTHER DEBITS	GENERAL FUND TYPE		ACCOUNT GROUPS		TOTAL (NONCOMBINED TOTAL)
ASSETS	GENERAL	SPECIAL REVENUES	GENERAL FUND ACCOUNT	GENERAL LONG-TERM ASSET	TOTAL (NONCOMBINED TOTAL)
Cash	\$	\$17,087	\$	\$	\$17,087
Prepaid Insurance		346			346
Accounts receivable	378	11,498			11,876
Due from General Fund		7,328			7,328
Other deposit		75			75
General fund assets			\$0,000		\$0,000
OTHER ASSETS					
Amount to be provided for retirement of General Long-Term Debt				\$1,111	\$1,111
TOTAL ASSETS AND OTHER DEBITS	\$	\$36,334		\$1,111	\$37,445
LIABILITIES, EQUITY, AND OTHER CREDITS					
Accounts payable	\$	\$	\$ 1,000		\$ 1,000
Due to Special Revenue Fund	1,218				1,218
Compassionate Allowance payable		1,000			1,000
Total liabilities			\$ 1,000		\$ 1,000
EQUITY AND OTHER CREDITS					
Investment in General fund assets					
Fund balance (deficit)					
Reserve - Utility Insurance		7,000			7,000
Reserve - Unsubsidized		26,334			26,334
Total equity and other credits		\$33,334			\$33,334
TOTAL LIABILITIES AND OTHER CREDITS	\$	\$33,334	\$1,000	\$1,111	\$35,445

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

GRANT COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (DEFICIT), - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED JUNE 30, 1990

EXHIBIT B

	GENERAL	SPECIAL SERVICES	TOTALS (INCREASE/DECREASE)
REVENUES			
Intergovernmental	\$ 21,779	\$22,251	\$44,030
Public support		23,645	23,645
Other	<u>1,828</u>	<u>882</u>	<u>2,710</u>
Total Revenues	23,607	156,785	179,392
EXPENDITURES			
Current:			
Debt	3,841	99,233	103,074
Fringe	348	13,847	14,195
Fees		17,366	17,366
Operating services	288	22,428	22,716
Operating supplies	<u>82</u>	<u>8,521</u>	<u>8,603</u>
Total Expenditures	<u>4,559</u>	<u>151,985</u>	<u>156,544</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,048	(2,202)	16,846
OTHER FINANCING SOURCES (USES)			
Operating transfers in		43,143	43,143
Operating transfers out	<u>(21,819)</u>	<u>(21,819)</u>	<u>(43,143)</u>
Total Other Financing Sources (Uses)	<u>(21,819)</u>	<u>(21,819)</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,418)	1,543	-875
FUND BALANCE (DEFICIT), BEGINNING OF YEAR			
As previously reported	(4,422)	28,789	24,367
Correction of an error (compensated elsewhere)	<u>0</u>	<u>(8,188)</u>	<u>(8,188)</u>
Adjusted beginning fund balance (deficit)	<u>(4,422)</u>	<u>20,601</u>	<u>16,179</u>
FUND BALANCE (DEFICIT), END OF YEAR	<u>(6,840)</u>	<u>\$ 41,202</u>	<u>\$ 34,362</u>

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

SMART COUNCIL OF AMERICA, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES (DEFICIT) - BUDGET AND ACTUAL
 GENERAL AND SPECIAL SERVICES FUND THREE
 YEAR ENDED JUNE 30, 1988

EXHIBIT C

	GENERAL FUND		SPECIAL SERVICES FUND	
	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUES				
INTERGOVERNMENTAL	\$13,879	\$21,719	\$195,877	\$192,292
POLICE support			18,214	8,421
Other	2,624	26,886	274,651	286,788
Total Revenues	19,127	75,491	568,742	587,501
EXPENDITURES				
Salaries	3,200	3,441	95,531	100,000
Police	144	144	12,000	12,000
Travel	14	14	1,000	1,000
Printing	14	14	1,000	1,000
Operating supplies	14	24	9,000	9,000
Operating supplies	14	24	9,000	9,000
Total Expenditures	3,320	3,621	137,531	143,000
NETS (DEFICIT) OF SERVICES				
OVER EXPENDITURE	24,997	18,461	(24,947)	(13,819)
OTHER FINANCING SOURCES (USES)				
Operating transfers in			85,200	85,200
Operating transfers out	(23,000)	(23,000)	(17,000)	(17,000)
Total Other Financing Sources (Uses)			68,200	68,200
NETS (DEFICIT) OF SERVICES AND OTHER FINANCING SOURCES (USES)	1,807	(2,431)	(1,405)	7,181
FUND BALANCES (DEFICIT), BEGINNING OF YEAR				
As previously reported	(8,623)	(8,623)	17,327	19,888
Correction of error				(8,286)
Unexpended balances				
Adjusted beginning fund balance (deficit)	(8,623)	(8,623)	17,327	11,602
FUND BALANCES (DEFICIT), END OF YEAR	\$ (6,816)	\$ (11,054)	\$ (1,405)	\$ (4,421)

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

GRANT COUNCIL ON AGING, INC.

JUNE 18, 1964

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Grant 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, Subsection 90 - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

The primary function of the Grant 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, medical alert, personal care, 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 1961, 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 Grant 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 that they have provided.

In evaluating how to define the Council for financial reporting purposes, management has considered all potential component units. The decision to include

JUNE 30, 1966

NOTES TO FINANCIAL STATEMENTS

a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. 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 organizations" 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 primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization.

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

B. 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 has only one category of funds - governmental. The category, in turn, is divided into separate "fund types."

Governmental 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 Grant Council on Aging, Inc. has two types of funds included in this category.

GRANT COUNCIL ON AGING, INC.

JUNE 30, 1966

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, 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 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 organic 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.

BOARD COUNCIL ON AGING, INC.

JUNE 18, 1986

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 (LAOCA) 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 (such as weighing people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/nutritional counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Coala 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

The Title III C-1 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs to Coala Area Agency on Aging, Inc., who funds the Council on a predetermined 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 to Coala Area Agency on Aging, Inc., who funds the Council on a predetermined unit cost reimbursement basis up to the grant amount. These funds are used to provide nutritional meals to home-bound older persons.

GRAND COUNCIL OF MISS, INC.

JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

B. FUND

The FUND fund is used to account for the administration of a Disaster Assistance Program which purpose 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 the Grand Parish United Way which in turn passes through the funds to the parish council.

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 Fund because they do not directly affect net expendable available financial resources. The following account groups are 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.

GENERAL LONG-TERM ACCOUNT GROUPS - General obligations of the Council are recorded in the General Long Term Account Group. The only general obligations at June 30, 1988 was compensated absences. There were no changes to General Long Term Debt.

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 assessable 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

GRANT COUNCIL ON AGING, INC.
JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

to pay liabilities of the current period. Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Senior Center, Title III B, D, and F Funds are received monthly based on a predetermined unit cost up to one twelfth of the grant amount per month but are not susceptible to accrual as revenues 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).

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 GAAP. Expenditures cannot legally exceed appropriations on an individual fund level.

E. INTERFUND TRANSACTIONS

Intra-governmental 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-external transactions and reimbursements, are reported as transfers. Nonrecursing or nonrecurring 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. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements are captioned "memorandum 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

BOARD COUNCIL ON AGENCIES, INC.
JUNE 30, 1994

NOTES TO FINANCIAL STATEMENTS

generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH

Below is a summary of the Council's cash. At June 30, 1994, the carrying amounts of the Council's deposits are as follows:

Operating - checking	\$21,533
Savings	<u>8,339</u>
Cash on deposit in banks	<u>\$29,872</u>

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, 1993	ACQUISITIONS	DELETIONS	BALANCE JUNE 30, 1994
Furniture and equipment	\$21,371	4-0-	\$2,187	\$19,084

4. ACCUMULATED ABSENCES

As of June 30, 1994, accrued annual leave was estimated to be \$8,346. Annual leave is earned by employees at varying rates per pay period based on length of service. The amount of accumulated annual leave which can be carried forward at the end of the year is limited based on length of service up to 45 days.

5. COMPENSATION OF BOARD MEMBERS

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

6. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 1994. 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 appropriability 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 grantor

GRANT COUNCIL ON AGING, INC.

JUNE 30, 1984

NOTES TO FINANCIAL STATEMENTS

agency and this Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

3. ECONOMIC DEPENDENCY

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

4. RESERVED FUND BALANCE

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

5. FUND DEFICITS

There are fund deficits in the following individual funds:

General fund	\$ 4,840
Special Revenue funds	
Title III-F	1,887
Title III-B	12,866
Senior Center	4,127

These deficits are expected to be covered through transfers from other funds.

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

The Council's financial instruments consist of demand deposits in a bank. The carrying amount approximates fair value because of the short maturity of these instruments.

11. PRIOR PERIOD ADJUSTMENT

In a prior year, a liability of \$8,146 was accrued for compensated absences. The liability was incorrectly recorded in the Special Revenue Funds under current liabilities. The liability should have been recorded in the General Long-Term Debt Account Group. The correction has been reported as a prior period adjustment to beginning fund balances. There is no effect on current year Revenues (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses.

ADDITIONAL INFORMATION

GRANT COUNCIL ON AGING, INC.
 COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE (DEFICIT) - GENERAL FUND
 YEAR ENDED JUNE 30, 1986

SCHEDULE 3

	MISCELLANEOUS GRANT	LOCAL	FOOA ACT. FID.	TOTALS
REVENUES				
Intragovernmental				
Office of Elderly Affairs	\$	\$	\$ 11,779	\$ 11,779
Office of Urban Affairs	10,800			10,800
Interest Income		118		118
Other		<u>1,315</u>		<u>1,315</u>
Total Revenues	<u>10,800</u>	<u>1,436</u>	<u>11,779</u>	<u>23,015</u>
EXPENDITURES				
Current				
Salaries		3,841		3,841
Fringe		346		346
Operating services	76	108		184
Operating supplies		<u>62</u>		<u>62</u>
Total Expenditures	<u>76</u>	<u>4,357</u>	<u>-0-</u>	<u>4,357</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,824	(2,921)	11,779	18,682
OTHER FINANCING DEBS				
Operating transfers out	(2,300)	-0-	(11,628)	(14,228)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING DEBS	7,524	(2,921)	-0-	(2,407)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR				
	(1,300)	(2,818)	-0-	(4,118)
FUND BALANCE (DEFICIT), END OF YEAR	<u>\$ (272)</u>	<u>\$ (5,739)</u>	<u>\$ -0-</u>	<u>\$ (6,011)</u>

See independent auditor's report.

GRANT COUNCIL ON ARMS, INC.
 COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE (DEFICIT) - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 1994

	UTILITY ASSISTANCE	TITLE III-C	TITLE III-B SUPPORTIVE SERVICES	ARMED SERVICES	TITLE III-D
REVENUES					
MANAGEMENT/OPERATIONAL					
Office of Military Affairs Passed Through Senia Area Agency on Aging, Inc. FMS	\$	\$ 2,942	\$ 37,876	\$ 18,982	\$ 3,000
Public support	473		6,063		
Grants			333		
Total Revenues	473	3,442	44,272	18,982	3,000
EXPENDITURES					
Contract					
Salaries		4,804	43,800		
Printing		448	6,418		
Travel			3,828		
Operating supplies	249	417	16,882		
Operating supplies		32	6,338		
Total Expenditures	249	5,691	69,438		
NETTED (DEFICIT)/OF REVENUES OVER EXPENDITURES					
	224	(2,249)	(25,166)	18,982	3,000
OTHER FINANCING SOURCES (USES)					
Operating transfers in		1,136	37,572		
Operating transfers out				(18,982)	(3,000)
Net Other financing sources (uses)		1,136	37,572	(18,982)	(3,000)
NETTED (DEFICIT)/OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES					
	224	(1,113)	(2,594)	0	0
FUND BALANCE (DEFICIT), BEGINNING OF YEAR					
As previously reported	1,069	986	12,940	(7,473)	749
Correction of an error (compensated elsewhere)		182	(1,182)	758	
Adjusted beginning fund balance (deficit)	1,069	1,168	11,758	(6,715)	749
FUND FINANCIAL POSITION, END OF YEAR	4,132	(4,001)	(4,840)	\$ 12,267	\$ 3,749

See independent auditor's report.

ACCOUNTS 2

TITLE 212-C-3 (CONGRUATE BOND)	TITLE 212-C-2 BOND DELIVERED BOND	DIFF	TOTAL
121,534	1 10,322	0	121,534
	10,400	0,042	0,042
<u>808</u>	<u>90,722</u>	<u>0,042</u>	<u>10,042</u>
122,342			122,342
10,000	10,000		00,200
905	1,700	4,100	12,007
401	10,000		17,300
4,500	11,907		21,401
<u>1,000</u>	<u>907</u>	<u>0,000</u>	<u>0,001</u>
17,000	<u>43,100</u>	<u>4,100</u>	<u>120,002</u>
10,000	(000)	0,000	(10,000)
	<u>24,096</u>	<u>(2,002)</u>	<u>40,000</u>
<u>-0-</u>	<u>24,096</u>	<u>(2,002)</u>	<u>21,094</u>
10,000	10,000	000	7,000
10,744	(10,000)	0,000	20,000
<u>1,250</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
20,000	<u>(2,000)</u>	<u>0,000</u>	<u>18,000</u>
<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>

GRANT COUNCIL ON ASTRO, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
 BUDGET AND ACTUAL - GENERAL FUND
 YEAR ENDED JUNE 30, 1974

SCHEDULE 2

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Expenditures			
Local Funds Program			
Current			
Salaries	\$ 2,648	\$ 3,881	\$ (1,233)
Fringe	254	348	(92)
Travel	54	54	0
Operating services	188	394	(206)
Operating supplies	<u>25</u>	<u>83</u>	<u>(58)</u>
Total Expenditures	2,869	4,544	(1,675)
Other Financing Uses			
Operating transfers out			
Misc. Grant Program			
To 111 C-1 Special Revenue Fund	1,873		1,873
To 111 C-3 Special Revenue Fund	9,548	9,388	160
To 111 F Special Revenue Fund	79		79
PCMA Act 718 Program			
To 111 C-3 Special Revenue Fund	<u>11,778</u>	<u>11,328</u>	<u>450</u>
Total Other Financing Uses	<u>23,978</u>	<u>21,828</u>	<u>2,150</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES - GENERAL FUND	<u>\$ 32,847</u>	<u>\$ 36,372</u>	<u>\$ 3,525</u>

See independent auditor's report.

GRANT COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING DATA -
 BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 1984

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
SCHEDULE B (Continued)			
Expenditures			
Title III-B Supportive Services			
Current			
Salaries	\$ 37,803	\$ 42,808	\$(5,005)
Fringe	4,493	5,439	(946)
Travel	2,473	3,829	(1,356)
Operating services	24,344	18,880	(2,888)
Operating supplies	<u>3,888</u>	<u>4,258</u>	<u>(370)</u>
Total Title III-B Supportive Services Expenditures	63,398	69,300	(5,902)
Title III C-1 Supportive Services			
Current			
Salaries	12,585	14,500	1,915
Fringe	1,500	940	560
Travel	287	480	278
Operating services	1,120	4,568	(3,448)
Operating supplies	<u>1,288</u>	<u>1,388</u>	<u>(100)</u>
Total Title III C-1 Supportive Services Expenditures	17,360	27,916	1,385
Title III C-2 Supportive Services			
Current			
Salaries	44,334	49,889	24,385
Fringe	5,489	1,794	3,695
Travel	17,194	13,888	4,306
Operating services	11,304	11,397	(973)
Operating supplies	<u>1,821</u>	<u>821</u>	<u>1,000</u>
Total Title III C-2 Supportive Services Expenditures	80,366	87,178	31,178

See independent auditor's report.

GRANT COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
 BUDGET AND ACTUAL - SPECIAL REVENUE FUND
 YEAR ENDED JUNE 30, 1988

SCHEDULE 4
 (Continued)

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Title III-F			
Current			
Salaries	\$ 2,000	\$ 4,378	\$(2,378)
Fringe	107	448	(341)
TRAVEL	78		78
Operating services	100	417	(317)
Operating supplies	36	36	0
Total Title III-F Expenditures	<u>3,458</u>	<u>5,677</u>	<u>(2,219)</u>
Utility Assistance			
Current			
Operating services	-0-	149	(149)
Other Financing Uses			
Operating Transfers out			
Senior Center			
To III-B Special Revenue Fund	14,728	18,884	(4,156)
FEMA			
To various special revenue funds	2,000	2,000	-0-
III-B			
To III-B Special Revenue Fund	1,322	1,322	-0-
Total Other Financing Uses	<u>17,350</u>	<u>22,206</u>	<u>(4,856)</u>
TOTAL EXPENDITURES AND OTHER FINANCING <u>USES - SPECIAL REVENUE FUND</u>	<u>\$108,881</u>	<u>\$188,482</u>	<u>\$(79,601)</u>

See Independent Auditor's report.

GRANT COUNCIL ON AGING, INC.
SCHEDULE OF GENERAL FIXED ASSETS
YEAR ENDED JUNE 30, 1994

SCHEDULE 5

GENERAL FIXED ASSETS	
Furniture and equipment	<u>530,884</u>
INVESTMENT IN GENERAL FIXED ASSETS	
Title III-B	\$ 2,877
General Fund	8,750
Title III C-1	843
Title III C-2	2,519
Title III D	33
Title III F	72
Ret 735	2,719
Personal Care Funds	3,400
Utility assistance	99
Donated	790
Senior Center	18,088
Total investment in General Fixed Assets	<u>438,288</u>

See independent auditor's report.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND GAO CIRCULAR A-128

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE



PAYNE, MOORE & HUNTINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL
FINANCIAL ASSISTANCE

Board of Directors
Grant Council on Aging, Inc.

We have audited the general purpose financial statements of Grant Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated October 3, 1996. These general purpose financial statements are the responsibility of Grant 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 statements 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 Grant 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 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, Moore & Huntington, LLP

Certified Public Accountants

October 3, 1996

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GRANT COUNCIL ON AGING, INC.
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED JUNE 30, 1964

SCHEDULE 4

FEDERAL SUBCOMMITTEE
 THROUGH GRANTS
 PROGRAM TITLE

DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Financed through the Social Security Administration
 Governor's Office of Elderly Affairs
 Financed through Civil Aeronautics Agency
 on Aging

Special Programs for the Aging

FEDERAL CFDA NUMBER	PROGRAM OR AGENCY SOURCE	APPROXIMATE RECOVERABLE	REPRESENTATIVE
93-603	\$31,700	\$31,700	\$31,719
93-642	899	899	899
93-608	28,782	28,782	14,328
93-605	6,811	6,811	6,488
93-643	4,888	4,888	4,888
	\$71,811	\$71,811	\$75,378

FEDERAL DEFENSE MANAGEMENT AGENCY

Financed through the Great Pacific
 United Way

Emergency food and shelter program

TOTAL FEDERAL FINANCIAL ASSISTANCE

93-608	\$4,888	\$4,888	\$4,888
	\$77,899	\$77,899	\$80,496

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



FAYRE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Directors
Grant Council on Aging, Inc.

We have audited the general purpose financial statements of Grant Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated October 3, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Grant Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. 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 recorded 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. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Grant Council on Aging, Inc., as of and for the year ended June 30, 1994, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose

1 Per Sec. 174	2 New York State 174	3 California Code of Regulations 174
4 New York State 174	5 New York State 174	6 California Code of Regulations 174
7 New York State 174	8 New York State 174	9 California Code of Regulations 174



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FAYNE, MOORE & HARRINGTON, LLP

Board of Directors
Great 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.

Our 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 condition in which the design or operation of one or more of the internal control structure elements does not reduce to a reasonably low level the risk that errors and 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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 & Harrington, LLP
Certified Public Accountants

October 3, 1998

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL SYSTEMS OVER THE ADMINISTRATION
OF FEDERAL FINANCIAL ASSISTANCE PROGRAMS



FAYAT, MOORE & HERRINGTON, LLP

INDEPENDENT AUDITOR'S REPORT

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

Board of Directors
Grant Council on Aging, Inc.

We have audited the general purpose financial statements of Grant Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated October 3, 1996.

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 Code; and the Louisiana Governor'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, 1996, we considered the internal control structure of Grant Council on Aging, Inc., in order to determine our auditing procedures for the purpose of expressing our opinion on Grant Council on Aging, Inc.'s general purpose financial statements and in regard to 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 October 3, 1996.

The management of Grant Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits, risks 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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MEMPHIS, TENN, CPA	NEW ORLEANS, LA	SHREVEPORT, LA, CPA
1 One Way, LLC	NEW ORLEANS, LA	NEW ORLEANS, LA



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PAINE, MOORE & HERRINGTON, LLP

Board of Directors
Quint Council on Aging, Inc.

notwithstanding that such procedures 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.

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 constitute 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 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

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.

Paine, Moore & Herrington, LLP

Certified Public Accountants

October 3, 1994

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



PAYNE, MOORE & HERRINGTON, LLP

CPA FIRM FOR U.S. GOVERNMENT

**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
Grant Council on Aging, Inc.

We have audited the general purpose financial statements of Grant Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated October 3, 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 Grant Council on Aging, Inc. is the responsibility of Grant 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 Grant 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 test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

October 3, 1994

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



PAINE, MCCREY & HERRINGTON, LLP

Chartered Public Accountants

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

Board of Directors
Grant Council on Aging, Inc.

We have audited the general purpose financial statements of Grant Council on Aging, Inc., as of and for the year ended June 30, 1986, and have issued our report thereon dated October 3, 1986.

We have applied procedures to test Grant 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, 1986: political activity, civil rights, cash management, allowable cost/allow 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 Grant Council on Aging, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we 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 second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Grant 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.

1 No. 100 St. 114

Wentz & Co., Inc. 114

114 St. 100 No. 114





FOYNE, BROOKE & HARRINGTON LLP

Board of Directors
Grant Council on Aging, Inc.

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.

Foyne, Brooke & Harrington LLP

Certified Public Accountants

October 3, 1996

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



PAYNE, MOORE & HERRINGTON, LLP

CHARTERED PUBLIC ACCOUNTANTS

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

Board of Directors
Great Council on Aging, Inc.

We have audited the general purpose financial statements of Great Council on Aging, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated October 3, 1998.

In connection with our audit of the general purpose financial statements of Great Council on Aging, Inc., and with our consideration of Great Council on Aging, Inc.'s internal structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments", we selected certain transactions applicable to certain social or Federal financial assistance programs for the year ended June 30, 1998. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowable claims for advances 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 Great Council on Aging, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Great 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.

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MEMBER OF THE AICPA



ROYAL MOORE & HARRINGTON, LLP

Board of Directors
Grant Council on Aging, Inc.

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.

Royal Moore & Harrington, LLP

Certified Public Accountants

October 3, 1998