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AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

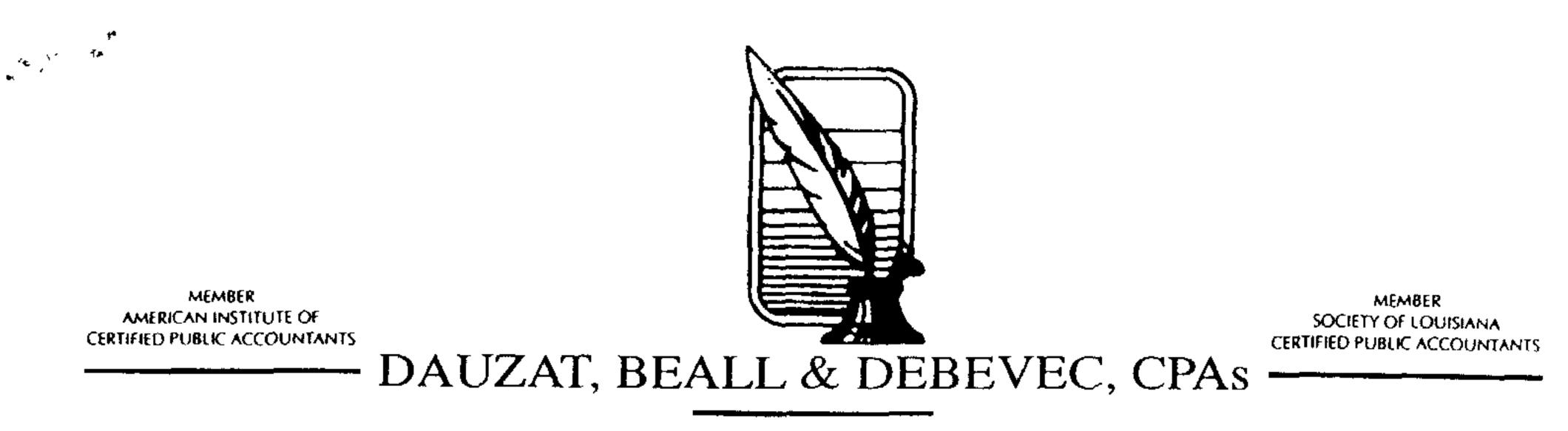
FINANCIAL STATEMENTS AND AUDITORS' REPORTS

June 30, 2003

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

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Release Date 4.28.04



A PROFESSIONAL CORPORATION

State of Louisiana Legislative Audítor's Office Ms. Suzanne Elliott P.O. Box 94397 Baton Rouge, La. 70804

RE: Fiscal Year 6-30-03 Audits: Avoyelles Council on Aging, Inc. Catahoula Council on Aging, Inc. Concordia Council on Aging, Inc.

Dear Ms. Elliott:

I previously submitted corrected pages on the above referenced audits that disclosed corrections. Please find enclosed complete unbound revised copies of the audits as requested by your office. Enumerated below are the changes made:

 <u>Avoyelles Council on Aging, Inc.</u> The opinion expressed on the accompanying schedule of expenditures of Federal awards was inadvertantly left out.

The Comparative Schedule of General Fixed Assets, page 33 was changed to correct the bottom half of the schedule which reported prior year figures in error.

2. <u>Catahoula Council on Aging, Inc.</u>

A reclassification of \$202 in Title III-E of page 23 was made. This

reclassification resulted in pages 4, 6, and 26 to be revised.



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Dauzat, Beall, & Debevec, CPAs, APC

Page 2

Concordia Council on Aging, Inc. 3. A reclassification of \$71 in Title IIIC-1 and \$57 in Title IIIC-2 on page 24 was made. These reclassifications resulted in pages 4, 6, 26, and 27 to be revised.

Respectfully submitted, Dauzat, Beall, & Debevec, CPAs, APC

Paul Dauzat, CPA

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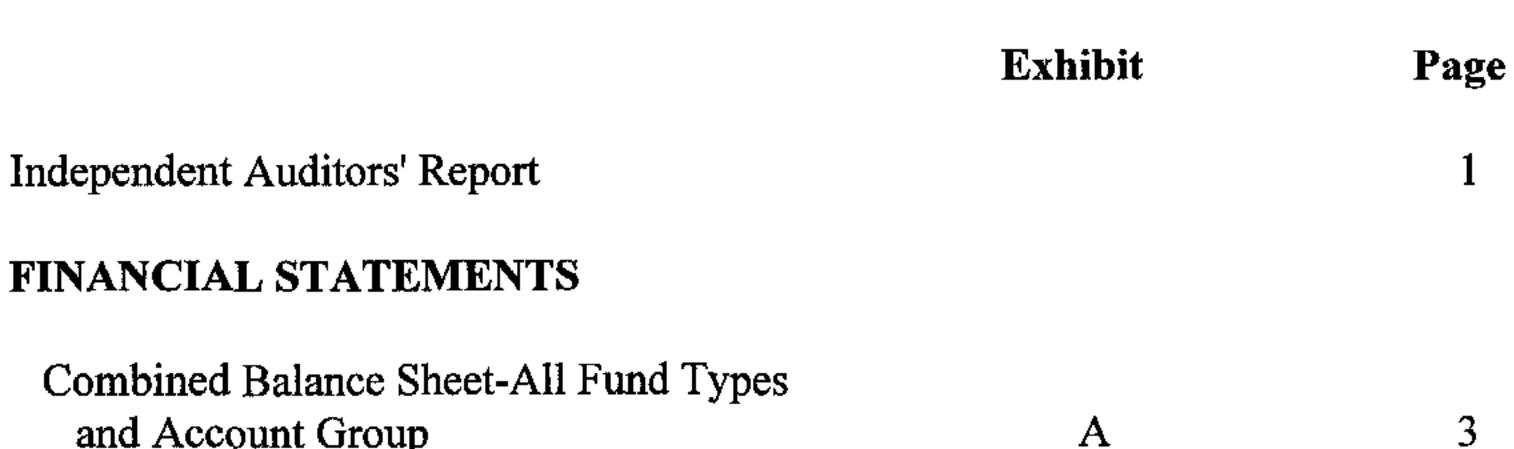
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AVOYELLES COUNCIL ON AGING, INC. MARKSVILLE, LOUISIANA

FINANCIAL STATEMENTS AND AUDITORS' REPORTS FOR THE FISCAL YEAR ENDED JUNE 30, 2003

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AVOYELLES COUNCIL ON AGING, INC. MARKSVILLE, LOUISIANA

FINANCIAL STATEMENTS AND AUDITORS' REPORTS FOR THE FISCAL YEAR ENDED JUNE 30, 2003

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A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

Board of Directors Avoyelles Council on Aging, Inc. Marksville, Louisiana

We have audited the accompanying general purpose financial statements of Avoyelles Council on Aging, Inc., (a non-profit, quasi-public organization) as of and for the year ended June 30, 2003, 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 in the U.S. and the standards applicable to the financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Avoyelles Council on Aging, Inc., as of June 30, 2003, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November

7, 2003, on our consideration of the Council's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, and contracts.

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Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information on pages 24 through 32 is not a required part of the general purpose financial statements of the Avoyelles Council on Aging, Inc., but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Danit Beall & Deleve

Certified Public Accountants November 7, 2003

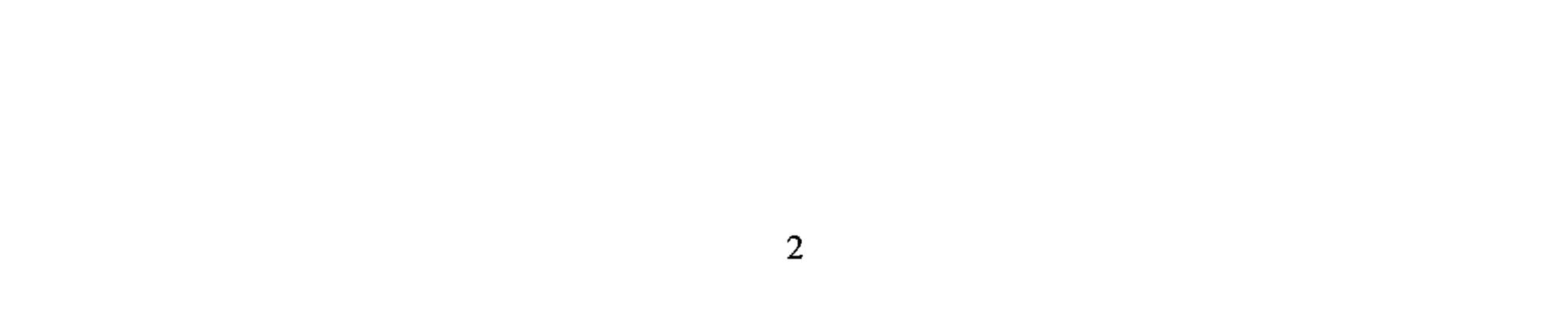


EXHIBIT A

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

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COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS June 30, 2003 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2002

	<u>Governmental Fund Types</u> Special		Account Group General General Fixed Long-Term		Totals (Memorandum Only)				
	<u>General</u>		evenue	Assets	<u>Debt</u>		2003		<u>2002</u>
ASSETS									
Cash	\$ 160,972	\$	10,467			\$	171,439	\$	109,779
Contracts receivable			27,239				27,239		32,926
Account receivable	14,638		48,380				63,018		69,365
Prepaid Van Match	27,384						27,384		8,000
Due from Special Revenue Fund	46,604						46,604		79,337
General fixed assets	-			\$ 1,073,153			1,073,153]	1,064,353
OTHER DEBITS:									
Amount to be provided for									
retirement of long term debt	<u> </u>				<u>\$ 26,005</u>	_	26,005		19 <u>,585</u>

Total Assets and Other Debits	249,598	<u>\$ 86,086</u>	<u>\$ 1,073,153</u>	<u>\$ 26,005</u>	<u>\$ 1,434,842</u> <u>\$ 1,383,345</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
LIABILITIES:					
Accounts payable	\$ 2,147	\$ 35,436	\$-0-		\$ 37,583 \$ 23,051
Due to General Fund		46,604			46,604 79,337
Capital lease payable				<u>\$ 26,005</u>	26,005 19,585
Total Liabilities	2,147	<u>82,040</u>	-0-	26,005	<u>110,192</u> <u>121,973</u>
FUND EQUITY AND OTHER CREDITS:					
Investment in General Fixed Assets			1,073,153		1,073,153 1,064,353
Fund balances					
Reserved for Utility Assistance/FEMA		4,046			4,046 1
Unreserved - Undesignated	247,451				<u> </u>
Total Fund Equity and	047 451	4.046	1 072 162		1 224 650 1 261 272
Other Credits	247,451	4,046	1,073,153	<u> </u>	1,324,650 1,261,372
Total Liabilities, Fund Equity					
and Other Credits	<u>\$ 249,598</u>	<u>\$ 86,086</u>	<u>\$ 1,073,153</u>	<u>\$ 26,005</u>	<u>\$ 1,434,842</u> <u>\$ 1,383,345</u>

The accompanying notes are an integral part of this statement.

EXHIBIT B

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AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES For the Year Ended June 30, 2003 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2002

	€−a-t-1		Totals (<u>Memorandum Only</u>		
	General	Special <u>Revenue</u>	2003	<u>2002</u>	
Revenues					
Intergovernmental					
Cenla Area Agency on					
Aging, Inc.		\$ 279,498	\$ 279,498	\$ 274,088	
Federal Energy Management Agency		27,591	27,591	19,844	
Title 19 - DHH		77,055	77,055	79,043	
LA Department of Transportation		182,843	182,843	173,635	
LA Department of Social Services		80,200	80,200	44,809	
Department of Health and		,	,	-,	
Hospitals	\$ 11,396		11,396	13,020	
Office of Elderly Affairs	18,120		18,120	21,779	
Avoyelles Police Jury-JARC	56,270		56,270	,	
Public support	151,005	183,648	334,653	329,065	
Interest income	1,830		1,830	1,885	
Rental income	36,000		36,000	36,000	
Other	,	8,915	8,915	2,483	
In-kind revenues		47,400	47,400	47,400	
Total revenues	274,621	887,150	1,161,771	1,043,051	
Expenditures					
Current:					
Salaries	64,581	467,262	531,843	474,162	
Fringe	7,137	55,994	63,131	55,573	
Travel	3,310	48,961	52,271	49,443	
Operating services	177,664	132,202	309,866	328,587	
Operating supplies	5,056	65,601	70,657	44,371	
Other	9,255	9,493	18,748	5,806	
In Kind	- ,	47,400	47,400	47,400	
Debt service:		17,100	(7,100	-7,400	
Principal	9,546	14,077	23,623	11,733	
Interest	1,667	1,630	3,297	528	
Capital outlay	29,743	1,020	<u>29,743</u>	25,000	
Total expenditures	307,959	842,620	1,150,579	1,042,593	
-					
Excess (deficiency) of					
revenues over expenditures	(33,338)	44,530	11,192	_ 458	
				<u> </u>	
Other financing sources (uses)					
Operating transfers in	68,732	221,447	290,180	308,319	
Operating transfers out	(28,248)	(261,932)	(290,180)	(308,319	
Capital Lease	29,743		29,743	25,000	
Sale of Assets			- ,	850	
Total other financing					

Excess (deficiency) of revenues and other financing sources over expenditures and other financing

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uses Fund balance, beginning	36,889 197,018	4,045 1	40,935 197,019	26,308 170,711
Prior period adjustment	13,544		13,544	
Fund balance, ending	<u>\$ 247,451</u>	<u>\$ 4,046</u>	<u>\$ 251,498</u>	<u>\$ 197,019</u>

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EXHIBIT C

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL **GENERAL FUND** For the Year Ended June 30, 2003

	Budget	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>
REVENUES			
Intergovernmental			
Department of Health & Hospitals	\$ 12,200	\$ 11,396	\$ (804)
Office of Elderly Affairs	18,120	18,120	-0-
Avoyelles Police Jury	65,000	56,270	(8,730)
Public support	150,145	151,005	860
Interest income	1,800	1,830	30
Rental income	36,000	36,000	-0-
In-kind revenues	-		
Total revenues	283,265	274,621	(8,644)

EXPENDITURES

Current:			
Salaries	45,994	64,581	(18,587)
Fringe	4,936	7,137	(2,201)
Travel	1,200	3,310	(2,110)
Operating services	172,241	177,664	(5,423)
Operating supplies	1,125	5,056	(3,931)
Other	7,000	9,255	(2,255)
Capital outlay	29,743	29,743	-0-
Debt service	11,213	11,213	
Total expenditures	273,452	<u>307,959</u>	<u>(34,507</u>)
Excess (deficiency) of revenues			
over expenditures	9,813	(33,338)	<u>(43,151)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	17,931	68,732	50,801
Operating transfers out	(32,807)	(28,248)	4,559
Capital Lease		<u> </u>	<u> 29,743 </u>
Total other financing sources (uses)	<u>(14,876</u>)	70,227	<u>85,103</u>
Excess (deficiency) of revenues and			
other sources over expenditures	(5,063)		
and other uses		36,889	41,952
Fund balance, beginning	197,018	197,018	-0-
Period period adjustment		13,544	<u> 13,544</u>
Fund balance, ending	<u>\$ 191,955</u>	<u>\$ 247,451</u>	<u>\$ 55,496</u>

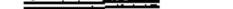
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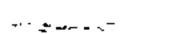
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The accompanying notes are an integral part of this statement.

EXHIBIT D

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL SPECIAL REVENUE FUND For the Year Ended June 30, 2003

	Budget	Actual	Variance- Favorable <u>(Unfavorable)</u>
REVENUES			•
Intergovernmental			
Cenla Area Agency on Aging, Inc.	\$ 243,955	\$ 279,498	\$ 35,543
Federal Energy Management Agency	15,741	27,591	11,850
Title 19 - DHH	74,619	77,055	2,436
LA Department of Transportation	182,843	182,843	-0-
LA Department of Social Services	83,700	80,200	(3,500)
Public support	161,278	183,648	22,370
Other	6,841	8,915	2,074
In-kind income	47,400	47,400	<u>-0-</u>
Total revenues	<u>816,377</u>	887,150	70,773
EXPENDITURES			
Current:			(100.001)
Salaries	334,311	467,262	(132,951)
Fringe	35,909	55,994	(20,085)
Travel	44,100	48,961	(4,861)
Operating services	170,932	132,202	38,730
Operating supplies	39,242	65,601	(26,359)
Other cost	1,124	9,493	(8,369)
In kind expense	47,400	47,400	-0-
Debt service:			1
Principal	9,413	14,077	(4,664)
Interest	<u> </u>	1,630	(150.004)
Total expenditures	683,526	<u> 842,620 </u>	<u>(159,094)</u>
Excess (deficiency) of revenues			
over expenditures	<u>132,851</u>	44,530	<u>(88,321)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	240,351	221,447	(18,904)
Operating transfers out	(226,319)	<u>(261,932)</u>	(35,613)
Total other financing sources (uses)	14,032	<u>(40,485)</u>	<u> (54,517</u>)
Excess (deficiency) of revenues and			
other sources over expenditures			
and other uses	146,883	4,045	(142,838)
A Later C			
Fund balance, beginning	<u> </u>	1	<u> </u>
Fund balance, ending	<u>\$ 146,884</u>	<u>\$ 4,046</u>	<u>\$ (142,838)</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS June 30, 2003

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. <u>Reporting Entity</u>:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils 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 Avoyelles 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 **Council** also receives revenues from other federal, state, and local government agencies which may impose certain restrictions on how the **Council** can use the money provided.

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

The primary function of Avoyelles Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly. Such services include providing a location for meals, nutritional education, information and assistance services, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of voluntary members who serve three-year terms, governs the **Council**.

B. <u>Presentation of Statements</u>:

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

NOTES TO FINANCIAL STATEMENTS June 30, 2003

B. <u>Presentation of Statements</u>: (continued)

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

C. <u>Cash and Cash Equivalents</u>:

In the governmental fund, cash and cash equivalents include amounts in all demand deposits, interest bearing demand deposits and time deposits with original maturities of three months or less from the date of aquisition.

D. <u>Fund Accounting</u>:

1.1

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

Governmental Fund Types

Governmental funds are used to account for all or most of the **Council's** general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

NOTES TO FINANCIAL STATEMENTS June 30, 2003

D. Fund Accounting: (Continued) **General Fund**

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived. In addition, the servicing of general long-term debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund.

The following programs comprise the **Council's** General Fund:

Local

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Revenues, such as, (1) donations from the general public, (2) income from various fund raisers (3) program service revenue from renting Medic Alert units and providing Medicaid services, and (4) interest income earned on idle funds which have been invested, have been recorded in the "local" program of the General fund. Expenses incurred which are not chargeable to specific programs are recorded at "local" program expenditures. Also, expenses incurred to produce related program service fees and fund raising income are charged to "local" program expenditures. "Local" funds are also used as transfers to special revenue funds to supplement those programs. In addition, fixed asset additions are generally paid with "local" funds.

<u>Medicaid</u>

This is a program where the **Council** completes enrollment applications for people wanting to apply for Medicaid services. The **Council** is paid \$14 per application it completes by the Department of Health and Hospitals (DHH). Any funds remaining after applying direct costs to operate this program are available for discretionary use by management.

<u>JARC</u>

The Job Acess and Reverse Commute Program provides financial assistance for transportation services designed to transport welfare recipients and eligible lowincome individuals to and from jobs. This program is a cost reimbursement program and is funded by the Avoyelles Parish Police Jury.

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

NOTES TO FINANCIAL STATEMENTS June 30, 2003

D. <u>Fund Accounting</u>: (Continued)

PCOA (Act 735)

PCOA (Act 735) funds are appropriated for the **Council** by the Louisiana Legislature and remitted to the **Council** via the Governor's Office of Elderly Affairs (GOEA). The council may use these "Act 735" funds at its discretion provided the program is benefiting people who are at least 60 years old.

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Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. Most of the **Council's** special revenue funds are provided by GOEA. The Title III funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs to Cenla Area Agency on Aging, Inc. who funds the **Council** on a predetermined unit cost reimbursement basis up to the contract amount.

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

Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as, information and assistance, access services, in-home services, community services and outreach for people age 60 and older.

NOTES TO FINANCIAL STATEMENTS June 30, 2003

D. <u>Fund Accounting</u>: (Continued)

Title III C-1 Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional, <u>congregate</u> meals to the elderly in strategically located centers. During the fiscal year July 1, 2002 to June 30, 2003, the **Council** served about 40,191congregate meals.

Title III C-2 Home Delivered Meals Fund

Title III C-2 Fund is used to account for funds which are used to provide nutritional, <u>home delivered</u> meals to homebound older persons. During the fiscal year July 1, 2002 to June 30, 2003, the **Council** served about 88,487 home delivered meals.

Title III-D Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities or services, such as; (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health and (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically undeserved and in which there are a large number of older individuals who have the greatest economic and social need."

Title III E- Fund

The Fund accounts for the resources and activities of the National Family Caregivers Support Program. The purpose of the program is to provide multifaceted systems of support services for family caregivers and grandparents or older individuals who are relative caregivers.

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NOTES TO FINANCIAL STATEMENTS June 30, 2003

D. <u>Fund Accounting</u>: (Continued)

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 Cenla Area Agency on Aging, Inc. who funds the **Council** on a predetermined unit cost reimbursement basis up to the contract amount. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The **Council** operates 3 senior centers in Avoyelles Parish, Louisiana.

Supplemental Senior Center Fund

The Supplemental Senior Center Fund is used to account for additional funds to be used to supplement the primary contract for the Senior Centers. These funds are appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs to Cenla Area Agency Aging, Inc. who funds the **Council**.

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 employees and remit the funds directly to the **Council** or the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to Avoyelles Parish to the **Council**. These funds are used to provide financial assistance to the elderly for the payment of their utility bills.

Title XIX Fund

The Title XIX Fund is used to account for funds which are used to provide payments for medical services provided to (1) cash assistance recipients, (2) members of certain mandatory and optional groups who do not receive cash assistance, and (3) other medically needed people who qualify under program guidelines. Title XIX Funds are provided by the United States Department of Health and Human Services as direct reimbursement for costs incurred by the **Council**.

NOTES TO FINANCIAL STATEMENTS June 30, 2003

D. <u>Fund Accounting</u>: (Continued)

<u>FEMA</u>

The FEMA fund is used to account for the administration of a program which purpose is to supplement food and shelter assistance to qualified individuals. During the year the **Council** used the FEMA funds to provide home-delivered meals. Funds were also used to purchase food which was used to make boxes of food that were distributed to needy families and the local food bank. Funds are provided by the Federal Emergency Management Agency through the United Way of America which in turn passes through the funds to the **Council**. A local board working with the parish's local United Way agency assists the **Council** in obtaining FEMA funds from United Way's national office.

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E. <u>Account Groups</u>

An account group is a financial reporting device designated 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

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

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations. The general obligations of the **Council** at June 30, 2003, consisted of capital leases to finance the acquisition of vans and a telephone system.

NOTES TO FINANCIAL STATEMENTS June 30, 2003

F. <u>Basis of Accounting</u>:

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

Governmental funds are maintained on the modified accrual basis of accounting

- wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.
- G. <u>Transfers</u>:

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

H. <u>Budget Policy</u>:

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

- The Cenla Area Agency on Aging, Inc. notifies the Council each year as to the funding levels for each program's grant award.
- The **Council** may also obtain grants from agencies other than GOEA and the **Council** considers the potential revenues to be earned under those grants.
- Projections are made of revenues from other sources based on past trends and

data available to form expectations of future revenues.

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The Executive Director prepares a proposed budget based on the funding levels provided by Cenla Area Agency on Aging, Inc. and then submits the budget to the Board of Directors for approval before May 31 of the current year for the following year.

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NOTES TO FINANCIAL STATEMENTS June 30, 2003

- H. <u>Budget Policy</u>: (Continued)
 - The adopted budget is forwarded to the Cenla Area Agency on Aging, Inc. for final approval.
 - All budgetary appropriations lapse at the end of each fiscal year (June 30). Occasionally, the **Council** will receive a special project grant which may operate on a period different from the **Council's** normal fiscal year, and therefore, have a specified date where the budgetary appropriations will lapse.
 - The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
 - Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
 - Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control policy.
 - The **Council** may transfer funds between line items as often as required but must obtain prior approval from the Cenla Area Agency on Aging, Inc. for funds received under grants from GOEA.
 - The **Council** is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.
- I. <u>Total Columns of Combined Statements</u>:

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to help with 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. Interfund eliminations have not been made in the aggregation of this data.

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AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

NOTES TO FINANCIAL STATEMENTS June 30, 2003

J. <u>Fixed Assets</u>:

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

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date of donation.

K. <u>Comparative Data</u>:

Comparative data for the prior year is presented in the accompanying financial statements to provide an understanding of changes in the **Council's** financial position and operations. However, presentation of comparative data by fund type is not presented in each of the statements since its inclusion would make the statements unduly complex and difficult to read.

L. <u>Restricted Assets</u>:

Restricted assets represent assets which are primarily acquired through donations whereby the donor places restrictions on how the donation can be used by the **Council** (i.e., utility assistance funds). Restricted assets are offset by reservations of fund balances.

NOTE 2 REVENUE RECOGNITIONS - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

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Intergovernmental revenues are recorded in governmental funds as revenues in the accounting period that they become susceptible to accrual, that is, measurable and available (modified accrual basis). (Contracts do not allow the **Council** to recognize revenue until units of services are provided.)

NOTES TO FINANCIAL STATEMENTS **June 30, 2003**

REVENUE RECOGNITIONS - INTERGOVERNMENTAL GRANTS, NOTE 2 **PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES (Continued)**

> Act 735 funds are received as monthly allocations of the total grant in advance of the actual expenditures.

Public Support and Miscellaneous Revenues

The **Council** encourages and receives contributions from clients to help offset the costs of various programs. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

IN-KIND CONTRIBUTIONS NOTE 3

The **Council** was furnished the use of five buildingsfor meal sites during the year as in-kind contributions. These in-kind contributions have been reported as revenues and the offsetting expenditures as costs in the financial statements.

INCOME TAX STATUS NOTE 4

The **Council**, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986 and as an organization that is not a private foundation as defined in Section 509 (a) of the Code. It is also exempt from Louisiana income tax.

FUND BALANCE - RESERVED NOTE 5

Fund balance - reserved - special revenue fund consists of amounts to be specifically used for utility assistance.

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NOTES TO FINANCIAL STATEMENTS June 30, 2003

NOTE 6 ACCOUNTS AND CONTRACTS RECEIVABLE

Contracts receivable at June 30, 2003, consisted of the following:

<u>Program</u>	<u>Fund</u>	Funding <u>Agency</u>	<u>Amount</u>
Title III-D	Special Revenue	Cenla AAA	\$ 422
Senior Center	Special Revenue	Cenla AAA	1,958
Title III-B	Special Revenue	Cenla AAA	10,299
Title III C-1	Special Revenue	Cenla AAA	1,164
Title III C-2	Special Revenue	Cenla AAA	11,278
Title III E	Special Revenue	Cenla AAA	1,853
Supplemental Senior	-		
O	0		265

Special Revenue

Cenla AAA <u>265</u>

Total

<u>\$27,239</u>

Accounts receivable at June 30, 2003, consisted of the following:

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		Funding	
Program	<u>Fund</u>	Source	<u>Amount</u>
Title III C-2	Special Revenue	Local	\$ 1,625
Title III C-1	Special Revenue	Local	613
Section 5311	Special Revenue	Dept of Transportation	30,132
Title 19	Special Revenue	DHH	6,522
Family Independence			
Work Program	Special Revenue	OFS	7,220
Local	General Revenue	Various	690
Utility	Special Revenue	FEMA	574
Medicaid	General Revenue	DHH	826
Title III B	Special Revenue	Local	210
Family Independence	-		
Work Program	Special Revenue	Local	158
Title 19	Special Revenue	Local	1,326
JARC	General Revenue	Police Jury	13,122

Total

<u>\$63,018</u>

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NOTES TO FINANCIAL STATEMENTS June 30, 2003

NOTE 7 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 6/30/02	Additions	Deletions	Balance 6/30/03
		<u>- 10001010110</u>		0,00,00
Furniture &				
equipment	\$ 61,829	\$ 4,793	\$ (2,939)	\$ 63,683
Vehicles	374,078	24,950	(18,003)	381,024
Land	79,852			79,852
Buildings	<u> </u>			<u> </u>
Total	\$ 1.064.353	\$ 29.743	\$ (20,943)	\$ 1.073.153

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NOTE 8 COMPENSATED ABSENCES

Annual leave is earned at a rate of (8) hours per month for full time employees defined as 40 hours per week. Less than full time employees rate is reduced accordingly. After 3 years of service, additional time is earned according to a year of service schedule. Annual leave up to a maximum of 40 hours accumulated does vest with employees, however only annual leave for the month of December can be carried into the next calender year. The vested portion of annual leave is not recorded in these financial statements. No compensation for unused sick leaves is paid upon separation of service.

NOTE 9 CASH IN BANK

The **Council** maintains a consolidated bank account to deposit the money it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances to cover any negative cash balances in other funds at year end. At June 30, 2003, the balance of the **Council's** bank accounts were \$161,881. The related bank balances (collected deposits) at that date were \$171,566. The **Council** also maintains a bank account for its FEMA funds. At June 30, 2003, the balance of the FEMA account was \$9,558. The FEMA fund's related bank balance (collected deposits) at that date was \$9,698

NOTES TO FINANCIAL STATEMENTS June 30, 2003

NOTE 9 **CASH IN BANK (Continued)**

All deposits wre covered by Fderal depository insurance. GASB Statement 3 categorized the credit risk of these deposits as Category 1 because they are fully insured.

NOTE 10 JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the **Council** at June 30, 2003. Furthermore, **Council's** management believes that any potential litigation would be adequately covered by insurance.

FEDERAL AWARD PROGRAMS **NOTE 11**

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

ECONOMIC DEPENDENCY NOTE 12

The Council receives the majority of its revenue from contracts with Cenla Area Agency on Aging, Inc. If significant budget cuts are made at the federal and/or state level, the amount of funds contracted by Cenla Area Agency on Aging, Inc. could be reduced significantly and have an adverse impact on the Council's operations. Management is not aware of any actions that will adversely affect the amount of funds the **Council** will receive in the next fiscal year.

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NOTES TO FINANCIAL STATEMENTS June 30, 2003

NOTE 13 RELATED PARTY

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There were no related party transactions during the fiscal year.

NOTE 14 RISK MANAGEMENT

The **Council** is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The **Council** has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the **Council's** insurance coverage.

NOTE 15 INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for 2003:

					:	Supplemental					
Funds		<u>Title</u>	Ш		Senior	Senior		Section 5311		General	Total
Transferred In	D	Ē	<u>C-1</u>	<u>C-2</u>	<u>Center</u>	Center	<u>FEMA</u>	Transportation	<u>PCOA</u>	<u>Fund</u>	<u>In</u>
Title III B-											
Supportive											
Services	\$5,108				\$28,452	\$3,825		\$119,567	\$18,120	\$ 3,611	\$178,683
Title III C-2							\$2,339				2,339
Title 19								25,225			25,225
JARC								22,849		97	22,946
Family Independence	æ										
Work Program								15,201			15,201
General fund		<u>\$5,930</u>	<u>\$5</u>	<u>\$31,717</u>			<u>1,714</u>			6,420	<u> 45,786</u>
Total Out	\$5,10 <u>8</u>	<u>\$5,930</u>	<u>\$5</u>	<u>\$31,717</u>	<u>\$28,452</u>	<u>\$3,825</u>	<u>\$4,053</u>	<u>\$182,842</u>	<u>\$18,120</u>	<u>\$10,128</u>	<u>\$290,180</u>

Funds Transferred Out

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

NOTES TO FINANCIAL STATEMENTS June 30, 2003

NOTE 16 LEASES

The **Council** records items under Capital Leases as an asset and an obligation in the accompanying financial statements. At June 30, 2003, the organization has capital leases for 2 vans with an original recorded amount of \$45,949 and a telephone system with an original recorded amount of \$4,793. Lease obligations are paid from the General Fund and Special Revenue Fund. The following is a schedule of future minimum lease payments under Capital Leases, together with the present value of the net minimum lease payments, as of June 30, 2003:

Fiscal Year Ending:

* * * * * *

26,005

June 30, 2004	\$	24,883
June 30, 2005		<u>3,003</u>
Total minimum lease payment		27,886
Less - amount representing interest		(1,881)
Present value of net minimum lease payments	<u>\$</u>	<u>26,005</u>

NOTE 17 BOARD OF DIRECTORS COMPENSATION

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

NOTE 18 CHANGES IN GENERAL LONG TERM OBLIGATIONS

	Capital
	Leases
Long Term Obligations July 1, 2002	\$ 19,585
Additions	25,742
Deductions	<u>(19,322</u>)

Long Term Obligations at June 30, 2003

NOTE 19 PRIOR PERIOD ADJUSTMENT

The Local Fund balance was adjusted \$13,544 for a prior period van match that was not correctly recorded. The net effect increased fund balance by \$13,544.

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ADDITIONAL INFORMATION

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SCHEDULE 2

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			AVOYEI	AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana	, ON AGING, uisiana	, INC.				
	5	COMBINING SCHEDULLE CHANGES IN FUN For		F PROGRAM BALANCES be Year Ende	PROGRAM REVENUES, EXPENDITURI MLANCES - SPECIAL REVENUE FUNDS Year Ended June 30, 2003	, EXPENDITURES AND EVENUE FUNDS 3	TURES AN	0		
	Utility <u>Assistance</u>	e FEMA	<u>Title 19</u>	Section 5310	Title III-E	Title III-B Supportive <u>Services</u>	Senior Center	Title III-D	Title III C-1 Congregate <u>Meals</u>	Title III C-2 Home- Delivered Meals
umental rea Agency on g, Inc					\$ 21,180	\$ 87,478	\$ 28,452	\$ 5,108	\$ 11,996	\$ 121,459
gement Agency - DHH t of Transportation		\$ 27,591	\$ 77,055	\$182,843						
of Social Services ort	\$ 7,424		42,600			355			62,199	68,267
enues I Revenues	7,424	27.591	119,655	182,843	21,180	87,833	28,452	5,108	<u>23,700</u> 100,895	<u>23,700</u> 213,426
			C0 000		N3C 11	170.002			000 L3	101 214
services supplies ense	7,454	13,394 6,070	03,022 10,053 602 13,989 1,636		11,234 1,349 1,146 1,326 58 117	20,396 20,396 9,086 11,598 17,598 2,352			6,882 6,882 3,972 3,44 344	36,997 36,997 36,997 3,647 23,700 3,657
expenditures	7,454	19,464	4,664 535 144,880	¢	15.250	4,820 560 266,516	4	\$	100.890	184,048

Operating serv Operating supj In-kind expens In-kind revenu Total R **Expenditures** Current: Salaries Total Debt service: Principal Interest Fringe Travel Other

Revenues Intergovernmer Cenla Area / Cenla Area / Aging, In Federal Ener Managem Title 19 - DH LA Dept of ' LA Dept of ' LA Dept of ' LA Dept of ' Public support Other

SCHEDULE 2 (continued)

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~7	SCHEDULE	29,378		2,339 (31,717)	(29,378)		¢	¢	.	
		5		(2)	(3)		Ļ	¢	\$ -	
		5,108		(5,108)	(2,108)		¢	¢	- <mark>-</mark> -	
		28,452		(28,452)	(28,452)		¢	¢	- \$	
		(178,683)		178,683	178,683		ę	¢	\$ \$	
		5.930		(5,930)	(<u>5,930</u>)		÷	¢		
~ ·		182,843		(182,843)	(182,843)		¢	Ċ	- <mark>-</mark> -	
		(25,225)		25,225	25,225		¢	¢	\$ -	
		8,127		(4,053)	(4,053)		4,074	(638)	<u>\$ 3,136</u>	
		(30)			¢		(90)	939	\$ 909	
		c 5	ources	fers in fers out)) (y) of ther	pur	ginning	ding	

Excess (deficiency) of revenues over expenditures

Other financing so

(uses) (uses) Operating transfers Operating transfers Total other financi sources (uses)

Excess (deficiency) or revenues and othe sources over expenditures and other uses

Fund balance, begin Fund balance, endin

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SCHEDULE 2 (continued)

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS For the Year Ended June 30, 2003

	Family Independence <u>Work Program</u>	Supplemental Senior <u>Center</u>	Totals
Revenues			
untergovernmental Cenla Area Agency on			
Aging, Inc Federal Energy		\$ 3,825	\$ 279,498
Management Agency Title 19 - DHH			27,591 77.055
LA Dept of Transportation			182,843
LA Dept of Social Services	\$ 80,200		80,200
Public support	158		183,648
Other	8,560		8,915
In-kind revenues			47,400
Total Revenues	88,918	3,825	887,150
Expenditures			
Current:			
Salaries	51,871		467,262
Fringe	6,235		55,994
Travel	409		48,961
Operating services	26,222		132,202
Operating supplies	12,866		65,601
In-kind expense			47,400
Other	1,387		9,493
Debt service:			
Principal	4,593		14,077
Interest	535		1,630
Total Expenditures	104,118	¢	842,620

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Expenditures

Revenues Intergovernmental Cenla Area Age Aging, Inc Federal Energy Management Title 19 - DHH LA Dept of Trau LA Dept of Soc LA Dept of Soc ------

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SCHEDULE 2 (continued)

ciency) les over ures cing sources	transfers in transfers out ease Total other financial sources (uses)	ciency) of and other ver ures and s	ce, beginning	ce, ending
(15,200)	15,200 15,200	¢	¢	- -
3.825	(3,825)	¢	¢	- <mark>-</mark> -
44.530	221,447 (261,933) (40,485)	4,045	-	\$ 4,046

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Excess (deficiof revenues expenditur

Other financi (uses) (uses) Operating (Operating (Capital Les Excess (defici revenues a sources ov expenditur other uses

Fund balance

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Fund balance, ending

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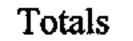
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SCHEDULE 3

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

SCHEDULE OF PROGRAM EXPENDITURES BUDGET VS. ACTUAL For the Year Ended June 30, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
TITLE III-B SUPPORTIVE SERVICES			
Salaries	\$ 147,471	\$ 170,093	\$ (22,622)
Fringe	15,855	20,396	(4,541)
Travel	5,000	9,086	(4,086)
Operating services	75,266	41,611	33,655
Operating supplies	18,160	17,598	562
Debt service:			
Principal	4,820	4,820	-0-
Interest	560	560	-0-
Other	642	2,352	(1,710)
Totals	<u>\$ 267,774</u>	<u>\$ 266,516</u>	<u>\$ (1,258)</u>
<u>TITLE III C-1</u>			
Salaries	\$ 50,029	\$ 57,898	\$ (7,869)
Fringe	5,369	6,882	(1,513)
Travel	480	721	(241)
Operating services	11,738	3,972	7,766
Operating supplies	4,500	7,373	(2,873)
Other	-0-	344	(344)
Transfers	-0-	5	(5)
In kind	23,700	23,700	-0-
Totals	<u>\$ 95,816</u>	<u>\$ 100,895</u>	<u>\$ (5,079)</u>
<u>ТІТLЕ ПІ С-2</u>			
(3,657) Salaries	\$ 81,486	\$ 92,324	\$ (10,838)
Fringe	8,746	11,079	(2,333)
Travel	36,120	36,997	(877)
Operating services	25,147	8,644	16,503
Operating supplies	3,000	7,647	(4,647)
Other	-0-	3,657	(3,657)
Transfers	-0-	31,717	(31,717)
In kind	23,700	23,700	<u>-0-</u>
Totals	<u>\$ 178,199</u>	<u>\$215,765</u>	<u>\$ (37,566)</u>
SECTION 5310			
Transfers	<u>\$ 182,843</u>	<u>\$ 182,843</u>	<u>\$</u>
Totals	<u>\$ 182,843</u>	<u>\$ 182,843</u>	<u>\$</u>



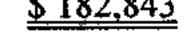
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SCHEDULE 3 (continued)

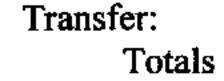
AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

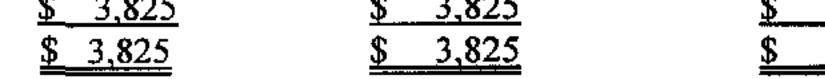
SCHEDULE OF PROGRAM EXPENDITURES BUDGET VS. ACTUAL For the Year Ended June 30, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
LOCAL			
Salaries	\$ 4,285	\$ 22,053	\$ (17,768)
Fringe	459	2,059	(1,600)
Travel	1,200	2,849	(1,649)
Operating services	155,757	161,738	(5,981)
Operating supplies	-0-	387	(387)
Other	7,000	8,419	(1,419)
Capital outlay	29,743	29,743	-0-
Debt services:			
Principle	1,823	1,823	-0-
Interest	864	864	-0-
Transfers	1,282	8,065	<u>(6,783)</u>
Totals	<u>\$202,413</u>	<u>\$238,000</u>	<u>\$ (35,587)</u>
SENIOR CENTER			
Transfer	<u>\$ 28,452</u>	<u>\$ 28,452</u>	<u>\$ -0-</u>
Totals	<u>\$ 28,452</u>	<u>\$ 28,452</u>	<u>\$ -0-</u>
ITLE III-D SUPPORTIVE SERVICES			
Transfer:	<u>\$ 5,108</u>	<u>\$ 5,108</u>	<u>\$ -0-</u>
Totals	<u>\$ 5,108</u>	<u>\$ 5,108</u>	<u>\$ -0-</u>
TITLE III-E SUPPORTIVE SERVICES			
Salaries	\$ 8,322	\$ 11,254	\$ (2,932)
Fringe	893	1,349	(456)
Travel	2,500	1,146	1,354
Operating Services	2,286	1,326	960
Operating Supplies	60	58	2
Other	-0-	117	(117)
Transfer:	844	<u> </u>	(5,086)
Totals	\$ 14,905	<u>\$ 21,180</u>	\$ (6.275)

SUPLEMENTAL SENIOR CENTER

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SCHEDULE 3 (continued)

AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

SCHEDULE OF PROGRAM EXPENDITURES BUDGET VS. ACTUAL For the Year Ended June 30, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
<u>PCOA - ACT 735</u> Transfer: Totals	<u>\$ 18,120</u> <u>\$ 18,120</u>	<u>\$ 18,120</u> <u>\$ 18,120</u>	<u>\$ -0-</u> <u>\$ -0-</u>

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FAMILY INDEPENDENCE

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Salaries	\$ 47,003	\$ 51,871	\$ (4,868)
Fringe	5,046	6,235	(1,189)
Travel		409	(409)
Operating services	45,415	26,222	19,193
Operating supplies	13,440	12,866	574
Other	482	1,387	(905)
Debt service:			
Principle	4,593	4,593	-0-
Interest	535	<u>535</u>	<u>-0-</u>
Totals	<u>\$116,514</u>	<u>\$ 104,118</u>	<u>\$ 12,396</u>
<u>FEMA</u>			
Operating services	\$ 11,080	\$ 13,394	\$ (2,314)
Operating supplies	82	6,070	(5,988)
Transfers	5,247	4,053	1,194
Totals	<u>\$ 16,409</u>	<u>\$ 23,517</u>	<u>\$ (7,108)</u>
JARC-AVOYELLES POLICE JURY			
Salaries	\$ 40,871	\$ 40,200	\$ 671
Fringe	4,387	4,802	(415)
Travel	-0-	424	(424)
Operating services	8,799	9,094	(295)
Operating supplies	-0-	3,636	(3,636)
Other	-0-	770	(770)
Debt service:			
Principle	7,723	7,723	-0-
Interest	803	803	-0-

Interest	803	803	-0-
Transfers	<u>10,943</u>	-0-	<u> 10,943 </u>
Totals	<u>\$ 73,526</u>	<u>\$ 67,452</u>	<u>\$ 6,074</u>

SCHEDULE 3 (continued)

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AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

SCHEDULE OF PROGRAM EXPENDITURES BUDGET VS. ACTUAL For the Year Ended June 30, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
MEDICAID			
Salaries	\$ 838	\$ 2,328	\$ (1,490)
Fringe	90	276	(186)
Travel	-0-	37	(37)
Operating services	7,685	6,832	853
Operating supplies	1,125	1,033	92
Other	-0-	66	(66)
Transfers	2,462	<u>2,063</u>	<u> </u>
Totals	<u>\$ 12,200</u>	<u>\$ 12,635</u>	<u>\$ (435)</u>
UTILITY ASSISTANCE			
Operating services	<u>\$ 6,841</u>	<u>\$ 7,454</u>	\$ (613)
Totals	<u>\$ 6,841</u>	<u>\$ 7,454</u>	<u>\$ (613)</u>

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SCHEDULE 4

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AVOYELLES COUNCIL ON AGING, INC. Marksville, Louisiana

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN GENERAL FIXED ASSETS For the Year Ended June 30, 2003

	Balance June 30,			Balance June 30,
GENERAL FIXED ASSETS, AT COST	_2002	Additions	Deletions	2003
Furniture and Equipment	\$ 61,829	\$ 4,793	\$ (2,939)	\$ 63,683
Vehicles	374,078	24,950	(18,003)	381,024
Land	79,852			79,852
Buildings	<u> </u>			<u>548,594</u>
Total General Fixed Assets	<u>\$ 1,064,353</u>	<u>\$ 29,743</u>	<u>\$ (20,943)</u>	<u>\$ 1,073,153</u>

INVESTMENT IN GENERAL FIXED ASSETS

INVESTMENT IN GENERAL LIVED V99						
Title III-B	\$	10,023			\$	10,023
General Fund		896,810	\$ 29,743	\$ (20,943)	90	05,610
Title III-C-1		32,183				32,183
Title III-C-2		5,173				5,173
Family Independence						
Work Program		9,030				9,030
Title 19		9,211				9,211
Section 18		99,333			Ç	99,333
Senior Center		2,590				2,590
Total Investment in General						
Fixed Assets	<u>\$</u>	<u>1,064,353</u>	<u>\$ 29,743</u>	<u>\$ (20,943)</u>	<u>\$ 1,01</u>	73,153

The accompanying notes are an integral part of this statement.

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SCHEDULE 5

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WARDS

Federal Awards <u>Expended</u>	\$ 74,356 15,885 11,636 40,081 5,108 77,055	<u>\$ 304,321</u>	\$ 182,843	56,270
Total Federal <u>Award</u>	<pre>\$ 74,356 15,885 11,636 40,081 5,108 77,055</pre>	<u>80,200</u> <u>\$304,321</u>	\$ 182,843	56,270

Note 1 to the financial statements provides additional information relative

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<u>\$ 563,278</u>

\$ 563,278

\$ 19,844

\$ 19,844

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AVOYELLES COUNCIL ON SCHEDULE OF EXPENDITURES OF YEAR ENDED June 30	VELLES COUNCIL ON AGING, INC. OF EXPENDITURES OF FEDERAL AV YEAR ENDED June 30, 2003
icy/Pass ntor	Federal CFDA <u>Number</u>
NT OF HEALTH AND HUMAN SERVICES ough the Louisiana Governor's Office of	
Autaus: Area Agency on Aging, Inc.	
	93.044
Title III - C-1	93.045
Title III - C-2 Title III-D	93.045 93.043
ough the Louisiana State Department of Social Services mily Independence Work Program Totals	93.778 93.558
 NT OF TRANSPORTATION ough the Louisiana Department of Transportation and Development ough the Avoyelles Parish Police Jury: Public transportation for Non-urbanized area program 	
derai Project Number LA-18-X020 ate Project Number 741-05-0100 Job access and reverse comm ute program	20.509
deral Project Number LA-37-X003 ate Project Number 737-015-0100 MERGENCY MANAGEMENT AGENCY ugh United Wav	20.516
r Assistance	83.516
ERAL FINANCIAL ASSISTANCE	
ule of Expenditures for Federal Awards was prepared on the modificncil's accounting policies.	on the modified accrual basis of accounting. I
l awards were awarded to the subrecipients during the year ended Ju	le 30, 2003.
See	See independent auditor's report.

No federa

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Notes: The Schedu to the Cour

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Passed throu Passed throu UMTA - J Fed Staf JARC - J Fed Staf Fed Staf Fed Staf Fed Disaster

Title XIX Passed throu E E

DEPARTME

Federal Agenc Through Grant <u>Program Title</u>

DEPARTMEN Passed throu Elderly Cenla A Sp.

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OTHER REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS



A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors Avoyelles Council on Aging, Inc.

We have audited the general purpose financial statements of Avoyelles Council on Aging, Inc. (a

non-profit organization) as of and for the year ended June 30, 2003, and have issued our report thereon dated November 7, 2003. We conducted our audit in accordance with generally accepted auditing standards in the U. S. and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the **Council's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the **Council's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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This report is intended for the information of the Board of Directors, management and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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Daneat Beall & Dulance

Certified Public Accountants November 7, 2003

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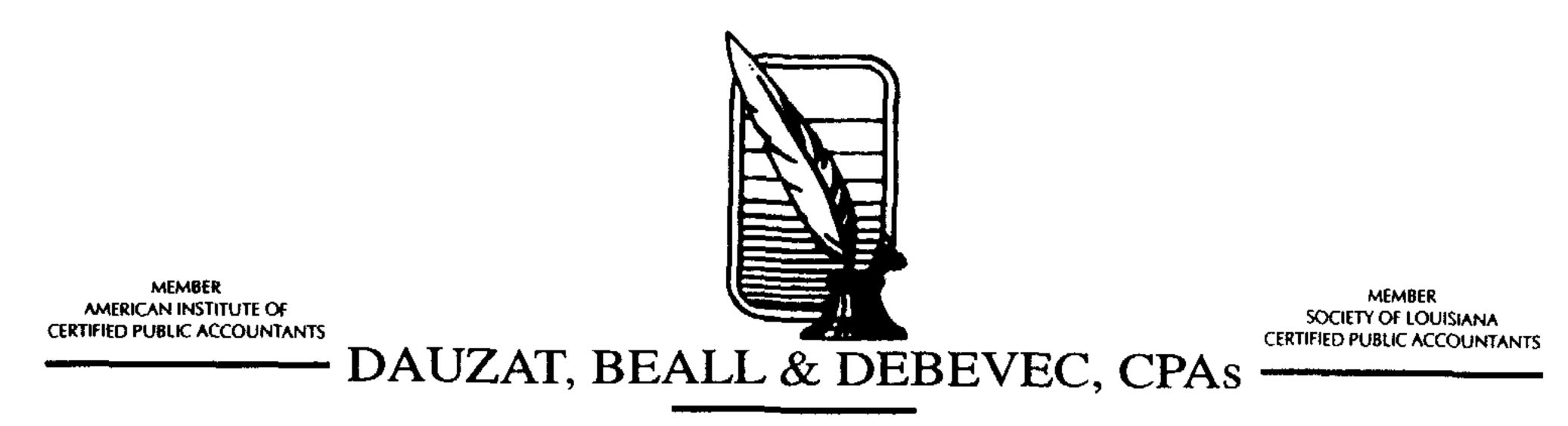
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A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Avoyelles Council on Aging, Inc. Marksville, LA.

Compliance

We have audited the compliance of the Avoyelles Council on Aging, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2003. The Avoyelles Council on Aging, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Avoyelles Council on Aging, Inc.'s management. Our responsibility is to express an opinion on the Avoyelles Council on Aging, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Avoyelles Council on Aging, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Avoyelles Council on Aging, Inc.'s compliance with those requirements.

In our opinion, the Avoyelles Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June, 30, 2003.

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Internal Control Over Compliance

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The management of the Avoyelles Council on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Avoyelles Council on Aging, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Avoyelles Council on Aging, Inc.'s management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Dantat Beall & Deburn

Certified Public Accountants November 7, 2003

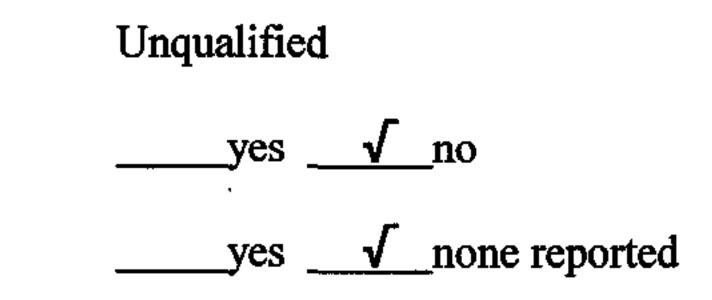
AVOYELLES PARISH COUNCIL ON AGING, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED June 30, 2003

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Internal control over financial reporting: Material weakness(es) identified? Reportable condition(s) identified not considered to be material weaknesses?

Noncompliance material to financial statements



noted?

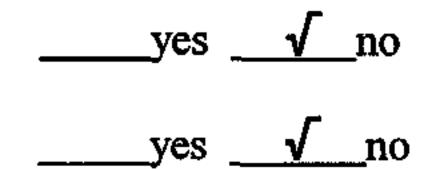
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<u>Federal Awards</u>

Internal control over major programs: Material weakness(es) identified? Reportable condition(s) identified not considered to be material weaknesses?

Type of auditor's report issued on compliance for major programs:

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?



Unqualified

no yes _

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Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
20.509	Department of Transportation UMTA - Public Transportation
lar threshold used to distinguish	

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

___yes ____no

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Section II - Financial Statement Findings

Reportable Conditions

No matters were reported.

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AVOYELLES COUNCIL ON AGING, INC. SCHEDULE OF PRIOR YEAR FINDINGS For the Year Ended June 30, 2002

SECTION 1 INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

There were no Internal Control or Compliance findings.

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