

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III - Administration

For the year ended June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	\$ 115,119	\$ 131,139	\$ -
Expenditures:			
Current:			
Salaries	88,895	88,895	-
Fringe benefits	23,846	23,846	-
Travel	11,841	18,185	6,344
Operating services	32,115	29,547	2,568
Operating supplies	1,780	1,899	(2,119)
Total expenditures	<u>167,077</u>	<u>163,368</u>	<u>3,709</u>
Excess (deficiency) of revenues over expenditures	<u>(51,958)</u>	<u>(32,229)</u>	<u>1,972</u>
Other financing sources (uses):			
Operating transfers in	9,834	8,582	(1,252)
Total other financing sources (uses)	<u>9,834</u>	<u>8,582</u>	<u>(1,252)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,181</u>	<u>\$ 1,181</u>

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September 12, 1996

Independent Auditor's Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of the Cenla Area Agency on Aging as of June 30, 1996. These general purpose financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 aspects, the financial position of the Cenla Area Agency on Aging, as of June 30, 1996, 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 a report dated September 12, 1996 on our consideration of the Agency's internal control structure and a report dated September 13, 1996 on its compliance with laws and regulations.

-Member-

American Institute of Certified Public Accountants - Society of Louisiana, CPAs

To the Board of Directors
Centa Area Agency on Aging
September 12, 1986
Page 2

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Centa Area Agency on Aging. 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.



ROGER, HARRINGTON & McRAE
Certified Public Accountants

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September 12, 1998

INDEPENDENT AUDITORS' REPORT ON CENLA AREA AGENCY ON AGING'S COMPLIANCE WITH GENERAL REQUIREMENTS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the general purpose financial statements of the Cenla Area Agency on Aging, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 12, 1998.

We have applied procedures to test the Agency'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, 1998.

Political Activity
Civil Rights
Club Management

Allowable Cost/Cost Principles
Administrative Requirements
Drug-Free Workplace Act

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 the Cenla Area Agency on Aging'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 the Cenla Area Agency on Aging had not complied, in all material respects, with those requirements.

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September 12, 1986

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL ASSISTANCE PROGRAM TRANSACTIONS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the general purpose financial statements of the Cenla Area Agency on Aging, as of and for the year ended June 30, 1986, and have issued our report thereon dated September 12, 1986.

We have also audited Cenla Area Agency on Aging's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching level of effort; and cost-sharing; and special test and provisions that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1986. The management of the Cenla Area Agency on Aging is responsible for the Cenla Area Agency on Aging's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Cenla Area Agency on Aging's, compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

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September 12, 1996

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the general purpose financial statements of the Cenla Area Agency on Aging, as of and for the year ended June 30, 1996 and have issued our report thereon dated September 12, 1996.

In connection with our audit of the general purpose financial statements of Cenla Area Agency on Aging, and with our consideration of Cenla Area Agency on Aging's control 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 nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, and special rules and provisions that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Cenla Area Agency on Aging'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 Cenla Area Agency on Aging had not complied, in all material respects, with those requirements.

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


ROZIER, HARRINGTON & McKay
Certified Public Accountants

CITLA AREA AGENCY ON AGING

Statement of Revenue and Expenditures

Budget (GAAP Basis) and Actual

FY06 EA Continuum Fund

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 51,152	\$ 51,152	\$ -
Expenditures			
Current			
Salaries	37,671	37,118	553
Fringe benefits	8,798	7,768	1,030
Travel	5,004	4,513	491
Operating services	8,153	8,912	(759)
Operating supplies	717	1,080	(363)
Total expenditures	<u>58,353</u>	<u>57,522</u>	<u>831</u>
Excess (deficiency) of revenues over expenditures	<u>(1,901)</u>	<u>-</u>	<u>1,901</u>
Other financing sources (uses)			
Operating transfers in	1,901	28	(1,873)
Total other financing sources (uses)	<u>1,901</u>	<u>28</u>	<u>(1,873)</u>
Excess (deficiency) of revenues and and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ 28</u>

Circles Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1998

GOVERNMENTAL FUNDS

General Fund - The General Fund is the operating fund of the Agency 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 specified purposes.

The following are the funds which comprise the Agency's Special Revenue Funds: Title III-A Outpatient Fund, Title III-B Administration Fund, Title III-B Supportive Services Fund, Title III C-1 Congregate Meals Fund, Title III C-2 Home Delivered Meals Fund, Senior Center Fund, U.S.D.A. Fund, Title III-D In-Home Services Fund, Title III-F Fund and Elderly Assistance Fund, Audits Fund and Miscellaneous State Grants Fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Agency. Agency funds, which are included in this category, generally are used to account for assets that Circles Area Agency on Aging holds on behalf of others as their agent. There is only one agency fund.

AGENCY FUND

Deferred Compensation Fund - The Deferred Compensation Fund is used to account for the assets held for employees in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457.

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

ACCOUNT GROUPS

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.

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.

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III B - Support Services

For the year ended June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Government's Office of Elderly Affairs	<u>\$ 456,000</u>	<u>\$ 456,000</u>	<u>\$ -</u>
Expenditures:			
Current:			
Salaries	11,814	11,211	603
Fringe benefits	2,800	2,944	144
Operating services	1,890	1,862	28
Operating supplies	287	230	(57)
Miscellaneous		402	(402)
Grants to sub-recipients:			
Annapolis Council on Aging	70,698	70,698	-
Catoctins Council on Aging	33,826	33,826	-
Concordia Council on Aging	42,668	42,668	-
Georgetown Council on Aging	37,876	37,876	-
Knoxville Legal Services	22,029	22,029	-
Lanham Council on Aging	34,777	34,777	-
Rapidan Council on Aging	140,253	140,253	-
Wheat Council on Aging	44,698	44,698	-
Total expenditures	<u>408,716</u>	<u>418,554</u>	<u>(9,838)</u>
Excess (deficiency) of revenues over expenditures	<u>(52,716)</u>	<u>(1,860)</u>	<u>(50,856)</u>
Other financing sources (uses):			
Operating transfers in	<u>2,120</u>	<u>1,552</u>	<u>(568)</u>
Total other financing sources (uses)	<u>2,120</u>	<u>1,552</u>	<u>(568)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ (3,412)</u>	<u>\$ (3,412)</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III C-1

For the year ended June 30, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Government Office of Elderly Affairs	<u>\$ 385,000</u>	<u>\$ 385,000</u>	<u>\$ -</u>
Expenditures			
Grants to sub-recipients			
Anneylin Council on Aging	12,282	12,282	-
Great Council on Aging	32,634	32,634	-
Rapidia Senior Center	24,577	24,577	-
Winn Council on Aging	12,968	12,968	-
Total	<u>82,461</u>	<u>82,461</u>	<u>-</u>
Total expenditures	<u>82,461</u>	<u>82,461</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)			
Operating transfers in	<u>-</u>	<u>44</u>	<u>44</u>
Total other financing sources (uses)	<u>-</u>	<u>44</u>	<u>44</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 44</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III C-2

For the year ended June 30, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disadvantage)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 786,712</u>	<u>\$ 786,712</u>	<u>\$ -</u>
Expenditures			
Grants to sub-recipients:			
Annapolis Council on Aging	149,007	149,007	-
Queen Council on Aging	32,312	32,312	-
Rapides Council on Aging	52,884	52,884	-
Winn Council on Aging	76,094	76,099	(5)
TOTAL	<u>410,303</u>	<u>410,306</u>	<u>(3)</u>
Total expenditures	<u>786,712</u>	<u>786,714</u>	<u>(2)</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (2)</u>	<u>\$ (2)</u>

CENLA AREA AGENCY ON AGING

Statement of Revenue and Expenditures

Budget (GAAP Basis) and Actual

Senior Center

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	\$ 221,022	\$ 221,022	\$ -
Expenditures:			
Grants to sub recipients:			
Annapolis Council on Aging	36,248	36,248	-
Catoctin Council on Aging	18,000	18,000	-
Conover's Council on Aging	21,871	21,871	-
Grant Council on Aging	18,982	18,982	-
Loudin Council on Aging	18,000	18,000	-
Rapides Senior Center	88,152	88,152	-
Wilson Council on Aging	19,889	19,889	-
Total expenditures	<u>221,022</u>	<u>221,022</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

USDA - Cash in Lieu of Commodities

For the year ended June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	<u>\$ 318,719</u>	<u>\$ 293,587</u>	<u>\$ (25,132)</u>
Expenditures:			
Grants to subrecipients:			
POM	<u>318,719</u>	<u>384,589</u>	<u>65,870</u>
Total expenditures	<u>318,719</u>	<u>384,589</u>	<u>65,870</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (91,002)</u>	<u>\$ (91,002)</u>

Cenla Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1996

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit, quasi-public organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1995.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(2) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax.

As required by the Governor's Office on Elderly Affairs, the financial statements of the Agency 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 by *Audit of State and Local Governmental Units*, the industry audit guide issued by the American Institute of Certified Public Accountants, Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors, and the *Louisiana Governmental Audit Guide*.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 24 voluntary members who serve three-year terms, governs the Agency.

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

Financial Reporting Entity

Based on criteria established by generally accepted accounting principles, the Agency is a special purpose unit of local government that is treated as a separate entity for financial reporting purposes. The financial reporting entity consists of (a) the primary government (the Agency), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

To: 1993

For the year ended June 30, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 11,500	\$ 11,500	\$ -
Expenditures			
Grants to sub-recipients:			
Annapolis Council on Aging	2,000	2,000	-
Catholics Council on Aging	978	978	-
Concordia Council on Aging	1,190	1,190	(1)
Doral Council on Aging	1,000	1,009	(1)
Lanalis Council on Aging	978	971	(1)
Rapides Council on Aging	3,000	3,021	(1)
Winn Council on Aging	1,360	1,361	(1)
Total expenditures	<u>11,500</u>	<u>11,560</u>	<u>(1)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (60)</u>	<u>\$ (1)</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Fiscal 2007

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Favorable Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	\$ 27,728	\$ 27,728	\$ -
Expenditures:			
Grants to sub-recipients:			
Annapolis Council on Aging	4,946	4,945	1
Catoctin Council on Aging	2,324	2,328	1
Concordia Council on Aging	2,845	2,854	1
Georgetown Council on Aging	2,342	2,340	1
Lanette Council on Aging	2,332	2,330	1
Rapidan Council on Aging	9,422	9,422	1
Wheat Council on Aging	3,279	3,268	2
Total expenditures	<u>27,728</u>	<u>27,720</u>	<u>8</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Sub-Recipient Audit Fund

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental - Governor's Office of Elderly Affairs	13,158	\$ 13,158	-
Sub-Recipient Audit Assessments	<u>6,845</u>	<u>14,127</u>	<u>7,282</u>
Total Revenues	<u>19,973</u>	<u>27,285</u>	<u>7,312</u>
<u>Expenditures</u>			
Current:			
Operating services	19,832	27,088	(7,256)
Operating supplies	<u>241</u>	<u>197</u>	<u>244</u>
Total expenditures	<u>20,073</u>	<u>27,285</u>	<u>(7,212)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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September 12, 1996

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

To the Board of Directors
Coala Area Agency on Aging
Alexandria, Louisiana

We have audited the general purpose financial statements of the Coala Area Agency on Aging, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 12, 1996.

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 the Coala Area Agency on Aging, is the responsibility of the Agency's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Agency'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. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING
 Combined Statement of Revenues, Expenditures and Change in Fund Balance
 Budget FY2007 Actual FY2007
 All Governmental Fund Types
 For the period ended June 30, 2007

	General Fund		Special Revenue Funds		Total Governmental Funds	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues						
Intergovernmental - (County's) (State & Federal)						
State	\$ -	\$ -	\$ 1,079,481	\$ 1,079,481	\$ 1,079,481	\$ 1,079,481
Federal	1,000	1,000	-	-	1,000	1,000
Manufacture	1,000	1,000	1,000	1,000	2,000	2,000
Transfers	33,334	11,794	1,000,000	1,000,000	1,033,334	1,011,794
Contributions						
County	1,000	1,000	10,000	10,000	11,000	11,000
State or other (State)	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Transfers	1,000	1,000	1,000,000	1,000,000	1,001,000	1,001,000
Excess (deficiency) of revenues over expenditures	1,000	3,794	11,000	11,000	12,000	12,000
Other Revenues (Expenditures)						
Operating revenues (expenditures)	0	0	11,000	11,000	11,000	11,000
Operating revenues (expenditures)	0	0	0	0	0	0
Total other Revenues (expenditures)	0	0	11,000	11,000	11,000	11,000
Excess (deficiency) of revenues and other Revenues (expenditures) over operating and other revenues and expenditures	1,000	3,794	22,000	22,000	23,000	23,000
Revolving Fund Balances (Additions)						
Accounting fund	101,000	101,000	0	0	101,000	101,000
Prior period adjustment (Transfers)	101,000	101,000	0	0	202,000	202,000
Transfers	101,000	101,000	0	0	202,000	202,000
Ending fund balance (addition)	1,000	15,588	33,000	33,000	49,588	49,588

REVENUES

Intergovernmental - (County's) (State & Federal)

State

Federal

Manufacture

Transfers

Contributions

County

State or other (State)

Transfers

Excess (deficiency) of revenues over expenditures

Other Revenues (Expenditures)

Operating revenues (expenditures)

Operating revenues (expenditures)

Total other Revenues (expenditures)

Excess (deficiency) of revenues and other Revenues (expenditures) over operating and other revenues and expenditures

Revolving Fund Balances (Additions)

Accounting fund

Prior period adjustment (Transfers)

Transfers

Ending fund balance (addition)

CENLA AREA AGENCY ON AGING

Statement of Revenue and Expenditures

Budget (GAAP Basis) and Actual

Miscellaneous State Grants

For the year ended June 30, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Intergovernmental Revenue:			
Governor's Office of Elderly Affairs	\$ 21,500	\$ 21,500	\$ -
Expenditures:			
Grants to sub-recipients:			
Annapolis Council on Aging	4,500	4,500	-
Cecilville Council on Aging	4,500	4,500	-
Concordia Council on Aging	4,500	4,500	-
Lanette Council on Aging	4,500	4,500	-
Rapidan Senior Center	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Total expenditures	<u>22,500</u>	<u>22,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

All Governmental Fund Types

For the year ended June 30, 1996

	General	Special Revenue	Total (Interfund Only)
Revenues:			
Intergovernmental - Governor's Office of			
Elderly Affairs	\$ -	\$ 2,114,081	\$ 2,114,081
Interest Income	3,818	-	3,818
Miscellaneous	11,546	14,117	25,663
Total revenues	<u>15,364</u>	<u>2,148,208</u>	<u>2,163,572</u>
Expenditures:			
Current:			
Salaries	2,783	126,522	129,305
Fringe benefits	681	31,108	31,789
Travel	36	14,582	14,618
Operating services	1,659	61,889	63,548
Operating supplies	36	3,624	3,660
Miscellaneous	6,880	431	7,311
Costs in sub-projects	<u>-</u>	<u>2,021,531</u>	<u>2,021,531</u>
Total expenditures	<u>11,081</u>	<u>2,207,776</u>	<u>2,218,857</u>
Excess (deficiency) of revenues over expenditures	<u>3,179</u>	<u>(61,568)</u>	<u>(58,389)</u>
Other financing sources (uses):			
Operating transfers in	-	11,191	11,191
Operating transfers out	(11,191)	-	(11,191)
Total other financing sources (uses)	<u>(11,191)</u>	<u>11,191</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>(7,912)</u>	<u>(50,377)</u>	<u>(58,289)</u>
Balance in fund balance (deficit):			
As previously stated	267,349	(16,928)	250,421
Prior period adjustment (Note K)	(29,734)	178,736	-
As revised	<u>137,615</u>	<u>161,808</u>	<u>299,423</u>
Ending fund balance (deficit)	<u>\$ 119,703</u>	<u>\$ 111,431</u>	<u>\$ 231,134</u>

The accompanying notes are an integral part of the financial statements

To the Board of Directors
September 12, 1996
Page 2

In our opinion, the Circle Area Agency on Aging, complied, in all material respects, with the requirements governing the types of services allowed or unallowed; eligibility; matching level of effort, or cost-sharing; and special cost and provisions that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

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



ROGER, HARRINGTON & McKay
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Combined Balance Sheet

All fund operations account groups

June 30, 1998

	Governmental Funds		Fiduciary Funds		Special District			Total (Governmental + Fiduciary)
	General	Special Revenue	Debt	Capital Projects	General Fund	Capital Projects	Long-term Debt	
Assets								
Cash and cash equivalents	\$ 200,000	-	-	-	-	-	-	\$ 200,000
Accounts receivable	443	41,178	-	-	-	-	-	41,621
Other current assets	-	171	-	-	-	-	-	342
Invested in capital assets	-	211,669	-	-	-	-	-	211,669
Deferred fund assets	-	-	-	-	-	54,367	-	54,367
Property and other long-term deferred contributions plus	-	-	-	45,000	-	-	-	45,000
Other Assets:								
Amounts held for retirement of general long-term debt	-	-	-	-	-	-	11,198	11,198
Total assets	\$ 200,443	\$ 618,737	\$ -	\$ 45,000	\$ 45,000	\$ 54,367	\$ 11,198	\$ 864,745
Liabilities and fund equity								
Liabilities								
Accounts and other payable	\$ 499	\$ 202,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,793
Deferred contributions	111,566	-	-	-	-	-	-	111,566
Compensated absences payable	-	-	-	-	-	11,198	-	11,198
Other long-term liabilities	-	-	-	-	-	-	-	-
Total liabilities	\$ 112,065	\$ 202,294	\$ -	\$ -	\$ -	\$ 11,198	\$ -	\$ 315,557
Fund equity:								
Investments in general fund assets	-	111,641	-	-	-	54,367	-	166,008
Fund balance (deficit)	89,378	417,002	-	-	-	43,169	-	549,549
Total fund equity	\$ 89,378	\$ 528,643	\$ -	\$ -	\$ -	\$ 97,536	\$ -	\$ 615,557
Total liabilities and fund equity	\$ 201,443	\$ 618,737	\$ -	\$ 45,000	\$ 45,000	\$ 111,993	\$ -	\$ 864,745

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

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



ROGER, HARRINGTON & MCKAY
Certified Public Accountants

The management of the Civils Area Agency on Aging, 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 executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of non-compliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Procurement/Cash Disbursements
Sub-Recipient Monitoring
General Requirements
Special Requirements

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

During the year ended June 30, 1996, Civils Area Agency on Aging, expended 35% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by GMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material non-compliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Agency's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

ROZIER, HARRINGTON & McKAY

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September 12, 1996

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

To the Board of Directors
Cada Area Agency on Aging
Alexandria, Louisiana

We have audited the general purpose financial statements of the Cada Area Agency on Aging, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 12, 1996. We have also audited the compliance of the Cada Area Agency on Aging, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated September 12, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Agency complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1996, we considered the Agency's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the Agency's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. 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 policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated September 12, 1996.

OFFICE OF THE
LEGISLATIVE AUDITOR
500 P.O. BOX 23

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**CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1994**

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

Release Date: DEC 18 1994

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ROZIER, HARRINGTON & MCKAY

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September 12, 1986

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

To the Board of Directors
Coala Area Agency on Aging
Alexandria, Louisiana

We have audited the general purpose financial statements of the Coala Area Agency on Aging, as of and for the year ended June 30, 1986 and have issued our report thereon dated September 12, 1986.

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.

The management of the Coala Area Agency on Aging 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 cost of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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.

Cenla Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
(Continued)
June 30, 1996

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Agency to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the Agency.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon application of the these criteria, there were no potential component units and all of the Agency's activities were included in the primary government reporting entity.

FUND ACCOUNTING

The Agency 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.

Governmental funds are used to account for all or most of the Agency's general activities, including the collection and disbursement of restricted monies (special revenue funds). The Cenla Area Agency on Aging has two types of funds included in this category.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Year Ended June 30, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PROGRAM OR AWARD AMOUNT	REVENUE RECOGNIZED	EXPENDITURES
U.S. DEPARTMENT OF AGRICULTURE Passed through State Department of Agriculture; Passed through Governor's Office of Elderly Affairs; USDA Cash in Lieu of Commodities	30-559	\$ 303,319	\$ 303,387	\$ 304,369
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through the Governor's Office of Elderly Affairs: Title III A - Long-Term Care Certification Title III B - Area Agency Administration Title III B - Support Services Title III C - 1 Congregate Meals Title III C - 2 In-Home - Delivered Meals Title III D - In-Home Services Title III F - Post-Elderly Assistance	93-042 93-044 93-044 93-045 93-045 93-046 93-043	48,793 102,854 982,988 303,832 144,640 9,805 21,481	48,793 102,854 982,988 303,832 144,640 9,805 21,481	48,793 102,854 982,988 303,832 144,640 9,805 21,481
Total U.S. Department of Health and Human Services		1,063,503	1,063,503	1,063,503
TOTAL FEDERAL FINANCIAL ASSISTANCE		\$1,447,102	\$1,366,890	\$1,367,872

See Independent Auditor's Report on Schedule of Federal Financial Assistance.

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September 12, 1996

INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL ASSISTANCE

To the Board of Directors
Caddo Area Agency on Aging
Alexandria, Louisiana

We have audited the general purpose financial statements of the Caddo Area Agency on Aging, for the year ended June 30, 1996, and have issued our report thereon dated September 12, 1996. These general purpose financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Caddo Area Agency on Aging, 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.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

Coala Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1996

NOTE 10 - RISK MANAGEMENT

The Agency is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Protection from these risk of loss is provided by carrying commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Catala Area Agency on Aging
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1996

NOTE 8 - PRIOR PERIOD ADJUSTMENTS

At June 30, 1995, the Agency's resources included funds that were attributable to the USDA - Cash in Lieu of Commodities program. At June 30, 1995 these resources were presented as a component of the Agency's general fund balance. However, since the resources are subject to restrictions imposed by the USDA program, a prior period adjustment is needed to present these funds as a component of the USDA special revenue fund.

On October 13, 1994, the Agency returned certain Title IIIB funds to the Governor's Office of Elderly Affairs. A prior period adjustment is used to present this refund as a reduction in Title IIIB fund balance.

Prior period adjustments are summarized as follows:

	General <u>Fund</u>	Title IIIB Services	USDA
Fund balance, 6/30/95 as previously reported	\$ 287,399	\$ 3,449	\$ (13,154)
Adjustment to properly classify USDA Funds	(142,773)		142,773
Adjustment to properly classify refund to the Governor's Office of Elderly Affairs	<u>3,015</u>	<u>(3,032)</u>	_____
Fund Balance, 6/30/96 as Revised	<u>\$ 147,641</u>	<u>\$ 14</u>	<u>\$ 132,619</u>

NOTE 9 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 1996 are summarized as follows:

Due from other governmental units:		
Governor's Office of Elderly Affairs	\$	\$ 72,737
Sub-Recipients		14,137
Other	<u>625</u>	<u>306</u>
Total	<u>\$ 625</u>	<u>\$ 87,179</u>

Civita Area Agency on Aging
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1996

Total rent expense for the current year was \$10,800 which consisted entirely of minimum lease payments.

Future minimum rental payments required under the operating lease for the next two years and in the aggregate are shown below.

Year Ending <u>June 30,</u>	Minimum Lease <u>Payments</u>
1997	\$ 10,800
1998	450
Thereafter	<u>0</u>
	\$ 11,250

NOTE 6 - COMPENSATION OF BOARD MEMBERS

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

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at June 30, 1996 are summarized as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$	\$ 233,365
Special Revenue Funds:		
Title IIIA Ombudsman	1,947	
Title IIIB Administration	1,919	
Title IIIB Services	97,058	
Title IIIC-1	93,259	
Title IIIC-2	58,889	
Senior Center	18,424	
LSDA	69,087	
Title IIID	933	
Audits	11,177	
Miscellaneous	<u>1,874</u>	
	<u>\$ 233,365</u>	<u>\$ 233,365</u>

Cade Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1996

The uncollateralized amount shown above is secured by pledged securities with a market value of \$689,738 at June 30, 1996. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1329 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - FIXED ASSETS

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

	Balance June 30, 1995	Additions	Retirements	Balance June 30, 1996
Office furniture and equipment	\$ 54,787	\$	\$ 420	\$ 54,367

NOTE 4 - DEFERRED COMPENSATION PLAN

Employees of the Agency may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457. Under the plan, employees may elect to defer a portion of their salaries until future years. The deferred compensation is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency. Contributions made by the Agency to the plan on behalf of its employees totaled \$4,468 for the current year.

Under the terms of Internal Revenue Code Section 457 Deferred Compensation Plan, all deferred compensation and income attributable to its investments, until paid or made available to the employees or beneficiaries, are the property of the Agency subject only to the claims of the Agency's general creditors. Participants' rights under the plan are equal to those of the Agency's general creditors in an amount equal to the fair market value of the deferred amount for each participant. The Agency has a fiduciary responsibility to maintain deferred compensation and income attributable to its investments for benefit of the participants.

NOTE 5 - LEASES

On July 14, 1993, the Agency entered into a lease agreement, classified as an operating lease, for certain office facilities located at 3848 Independence Drive, Alexandria, Louisiana. The lease commenced July 15, 1993, and was for an initial term of two years at monthly rentals of \$800. The terms of the lease agreement also included the option to renew the lease for an additional two-year period at monthly rentals of \$800. In July, 1995 the Agency renewed the lease under these terms.

Cedar Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
 June 30, 1996

INTERFUND TRANSACTIONS

Amounts of cash held by the General Fund on behalf of other funds and advances to other funds by the general fund are recorded as Interfund Payables and Receivables. These Interfund Payables and Receivables are not eliminated when combined financial statements are prepared. All other interfund transactions are reported as operating transfers.

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

NOTE 2 - CASH

	<u>Carrying Amount</u>	<u>Bank Balance</u>
petty Cash	\$ 300	\$
Demand deposits, interest bearing	<u>355,008</u>	<u>446,434</u>
	<u>\$ 355,308</u>	<u>\$ 446,434</u>

A summary of collateralization under GASB 3 is presented below:

Federally insured through FDIC	\$ 100,000
Uninsured - secured with securities held by the pledging financial institution but not in Agency's name (Category 3)	<u>689,734</u>
	<u>\$ 789,734</u>

Circle Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1996

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 those 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 and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. 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 A, B, C-1, C-2, D, F funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time. 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).

REVENUES 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.

COMPENSATED ABSENCES

The Agency's employees earn from 0.913 to 9.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

In planning and performing our audit of the general purpose financial statements of Costa Area Agency on Aging for the year ended June 30, 1996, 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 of expressing our opinion on the 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 relatively 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. However, this report is a matter of public record and its distribution is not limited.


ROXIE, HARRINGTON & MCKAY
Certified Public Accountants

To the Board of Directors
September 13, 1966
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Robert Harrington & McKay
ROBERT, HARRINGTON & MCKAY
Certified Public Accountants