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1987-90000

## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Capital Area Agency on Aging - District 11, Inc.

We have audited the accompanying general purpose financial statements of Capital Area Agency on Aging - District 11, Inc. as of and for the year ended June 30, 1987, as listed in the table of contents. These general purpose financial statements are the responsibility of Capital Area Agency on Aging - District 11, Inc.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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 Capital Area Agency on Aging - District 11, Inc. as of June 30, 1987, and the results of its operations and the changes in its fund balances 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 October 9, 1987, on our consideration of Capital Area Agency on Aging - District 11, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of Capital Area Agency on Aging - District 11, Inc., taken as a whole. The accompanying schedule of expenditures of federal awards page 29 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

Continued...

part of the general purpose financial statements. Also, the accompanying combining financial statements pages 18 - 21 and supplementary information schedules pages 24 - 26 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 Capital Area Agency on Aging - District II, Inc. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*L. O. McHenry & Co., L.L.P.*

October 8, 1997

**CAPITAL AREA AGENCY ON AGING - DISTRICT II, INC.**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**

June 30, 1997

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTAL	
	General	Special Revenue	General Fund - State	General Fund - Local	1997	(Memorandum only)
<b>ASSETS</b>						
Cash.....	\$ 16,000	\$ 140,000	\$ -	\$ -	\$ 156,000	\$ 156,000
Securities on hand - contracts.....	-	248,000	-	-	248,000	248,000
Due from advisory services.....	-	50,000	-	-	50,000	50,000
Other assets.....	-	9,000	-	-	9,000	9,000
Office equipment.....	-	-	44,000	-	44,000	44,000
Office furniture and fixtures.....	-	-	20,000	-	20,000	20,000
Assets to be provided for and financed by Long-term debt.....	-	-	-	7,750	7,750	7,750
<b>Total assets.....</b>	<b>\$ 16,000</b>	<b>\$ 387,000</b>	<b>\$ 27,000</b>	<b>\$ 7,750</b>	<b>\$ 628,000</b>	<b>\$ 628,000</b>

**LIABILITIES AND FUND BALANCES**

<b>LIABILITIES</b>						
Accounts payable and accrued expenses.....	\$ -	\$ 97,000	\$ -	\$ -	\$ 97,000	\$ 97,000
Due to subcontractors.....	-	80,000	-	-	80,000	80,000
Accounts receivable.....	-	-	-	7,750	7,750	7,750
<b>Total liabilities.....</b>	<b>\$ -</b>	<b>\$ 177,000</b>	<b>\$ -</b>	<b>\$ 7,750</b>	<b>\$ 184,750</b>	<b>\$ 184,750</b>
<b>FUND BALANCES</b>						
Unassigned.....	\$ 16,000	\$ 140,000	\$ -	\$ -	\$ 176,000	\$ 176,000
Assigned - contracts in process.....	-	-	\$ 97,000	-	\$ 97,000	\$ 97,000
<b>Total fund balances.....</b>	<b>\$ 16,000</b>	<b>\$ 140,000</b>	<b>\$ 97,000</b>	<b>\$ -</b>	<b>\$ 253,000</b>	<b>\$ 253,000</b>
<b>Total liabilities and fund balances.....</b>	<b>\$ 16,000</b>	<b>\$ 387,000</b>	<b>\$ 97,000</b>	<b>\$ 7,750</b>	<b>\$ 628,000</b>	<b>\$ 628,000</b>

See accompanying notes

**CAPITAL AREA AGENCY ON AGING -  
DISTRICT II, INC.  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES-  
ALL GOVERNMENTAL FUND TYPES  
For The Year Ended June 30, 1997**

	General Revenue	Special Revenue	Total	
			1997	1996
<b>REVENUE</b>				
Governmental.....	\$ 2,678,863	\$2,678,863	\$2,668,393	
Other:				
Energy - Project Loan.....	-	31,883	31,883	30,594
Bible Electric - Energy Fund.....	-	8,340	8,340	5,389
United Way.....	-	125,656	125,656	123,114
Interest.....	3,170	8,973	8,340	7,463
Other.....	3,044	124,496	127,520	114,885
	6,224	2,988,308	2,994,519	2,943,564
<b>EXPENDITURES</b>				
Administration:				
Salaries.....	-	126,327	126,327	126,434
Fringe benefits.....	-	34,598	34,598	37,493
Travel.....	123	4,894	4,871	4,424
Operating supplies.....	-	21,793	21,793	23,829
Operating supplies.....	-	1,713	1,713	2,269
Professional services.....	-	6,908	6,908	15,187
Other costs.....	2,588	2,818	5,406	2,908
Capital outlay.....	-	-	-	2,444
	2,824	186,253	189,024	201,584
Congregate Meal Program.....	-	350,323	350,323	371,291
Home Delivered Meal Program.....	-	796,543	796,543	792,988
	-	1,146,866	1,146,866	1,164,279
CONTRACTED SOCIAL SERVICES:				
American Council on Aging, Inc.....	-	128,315	128,315	133,128
Assistance Council on Aging, Inc.....	-	297,853	297,853	283,214
Capital Area Legal Services.....	-	124,258	124,258	123,187
East Palestine Council on Aging, Inc.....	-	217,849	217,849	228,320
Ezeriel Council on Aging, Inc.....	-	105,141	105,141	102,512
Harris County Council on Aging, Inc.....	-	128,188	128,188	123,475
St. Mark's Council on Aging, Inc.....	-	89,862	89,862	85,620
Southwest Co. Legal Services Corp.....	-	98,528	98,528	95,793
Trinidad Council on Aging, Inc.....	-	264,741	264,741	287,526
Washington Council on Aging, Inc.....	-	229,777	229,777	231,268
West Berlin House Council on Aging, Inc.....	-	99,740	99,740	102,864
West Palestine Council on Aging, Inc.....	-	64,120	64,120	64,329
The Medical Team.....	-	1,257	1,257	2,676
	-	1,824,526	1,824,526	1,831,864

Continued...

			-----Totals-----	
	General	Special Revenue	Memorandum only/ 1997	1996
Total expenditures.....	\$ 3,928	\$ 3,967,896	\$3,971,763	\$3,916,454
Excess (deficiency) of revenue over expenditures.....	3,384	(34,384)	(34,384)	(75,421)
<b>OTHER FUNDING SOURCES (USES)</b>				
Operating transfers in.....	-	549,430	549,430	523,671
Operating transfers out.....	(3,220)	(459,212)	(461,432)	(433,671)
	3,220	3,220	-	-
Excess (deficiency) of revenue and other sources over expenditures and other uses.....	11	(34,344)	(34,344)	(75,421)
<b>FUND BALANCES</b>				
Beginning of year.....	4,984	237,247	227,247	400,673
End of year.....	\$ 4,995	\$ 192,903	\$ 192,903	\$ 225,252

See accompanying notes

**CAPITAL AREA AGENCY ON AGING -  
DISTRICT II, INC.  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND**

For The Year Ended June 30, 1997

	budget	Actual	Variance - Favorable - (Unfavorable)
	*****	*****	*****
<b>REVENUE</b>			
Interest.....	\$ 500	\$ 3,153	\$ 2,653
Other.....	-	3,846	3,846
	500	6,999	6,399
<b>EXPENDITURES</b>			
<b>Administrative:</b>			
Toward.....	500	333	167
Legal.....	-	-	-
Other.....	-	12,550	12,550
	500	12,928	12,428
Excess of revenue over expenditures.....	-	3,293	3,293
<b>OTHER USES</b>			
Operating transfers in.....	-	-	-
Operating transfers out.....	16,275	13,328	2,947
Excess (deficiency) of revenue and other sources over expen- ditures and other uses.....	16,275	71	\$ 6,548
<b>FUND BALANCES</b>			
Beginning of year.....	9,953	9,953	
End of year.....	\$ 1,728	\$ 10,088	

See accompanying notes

**CAPITAL AREA AGENCY ON AGING -  
DISTRICT II, INC.  
COMBINED STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL -  
SPECIAL REVENUE FUNDS**

For The Year ended June 30, 1997

	Budget	Actual	Variance - Favorable or (Unfavorable)
	*****	*****	*****
<b>REVENUE</b>			
Governmental.....	\$ 2,798,852	\$2,639,843	\$ 159,009
Other:			
Energy - Project Care.....	-	11,982	11,982
Dixie Electric - Energy Fund.....	-	4,140	4,140
United Way.....	123,156	125,656	2,500
Interest.....	12,840	3,193	19,647
Other.....	128,812	124,888	13,924
	2,972,160	2,909,389	62,771
<b>EXPENDITURES</b>			
Administration:			
Salaries.....	118,359	115,327	3,032
Fringe benefits.....	38,340	34,198	4,142
Travel.....	7,388	4,264	3,124
Operating services.....	37,568	31,753	5,815
Operating supplies.....	2,342	1,712	630
Professional services.....	8,428	8,408	20
Other costs.....	2,699	2,838	(139)
	205,814	196,398	9,416
Congregate Meal Program.....	168,748	158,323	10,425
Home Delivered Meal Program.....	790,515	795,542	(5,027)
	1,159,275	1,144,865	14,410
Contracted social services:			
Assistance Council on Aging, Inc.....	128,072	128,135	(63)
Assumption Council on Aging, Inc.....	107,803	107,803	-
Capital Area Legal Services, Inc.....	126,258	126,358	(100)
East Feliciana Council on Aging, Inc.....	115,545	117,848	(2,303)
Shreveville Council on Aging, Inc.....	148,687	183,141	(34,454)
Palms Cooper Council on Aging, Inc.....	124,818	126,155	(1,337)
St. Helene Council on Aging, Inc.....	88,947	89,862	(915)

Continued...

	Budget	Actual	Variance - Responsible Unfavorable
Contracted social services (continued):			
Southeast La. Legal Services Corp.....\$	96,528	\$ 96,518	\$ -
Washington Council on Aging, Inc.....	284,478	284,761	283
Washington Council on Aging, Inc.....	228,187	228,777	590
West Baton Rouge Council on Aging, Inc.	97,174	98,740	1,566
West Feliciana Council on Aging, Inc.	62,943	44,128	18,815
The Medical Team.....	3,287	3,257	-
	1,007,864	1,024,574	16,710
<b>Total expenditures.....</b>	<b>2,872,953</b>	<b>2,967,838</b>	<b>94,885</b>
<b>Deficiency of revenues over</b>			
<b>expenditures.....</b>	<b>17971</b>	<b>64,826</b>	<b>46,855</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in.....	515,857	501,432	14,425
Operating transfers out.....	(512,782)	(498,322)	14,460
	3,075	3,110	(3,035)
<b>Excess (deficiency) of revenues and</b>			
<b>other sources over expenditures and</b>			
<b>other uses.....</b>	<b>6,275</b>	<b>(66,428)</b>	<b>(72,703)</b>
<b>FUND BALANCES</b>			
Beginning of year.....	217,247	217,247	
End of year.....\$	\$ 223,522	\$ 144,819	

See accompanying notes



**CAPITAL AREA AGENCY ON AGING -  
DISTRICT II, INC.  
NOTES TO FINANCIAL STATEMENTS**

June 30, 1987

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities and Reporting Entity**

The Agency was formed in 1974 to ensure the availability of supportive, maintenance, and volunteer services to persons aged 60 and older in the ten parishes surrounding the Baton Rouge Capital area. Widely protective services are provided in East Baton Rouge Parish and eleven surrounding parishes. It also serves as an advocate and provides leadership on behalf of the elderly. The Agency coordinates funding to the parish councils on aging and monitors their providing of services to older citizens.

The Agency is not classified a component unit of another primary government nor does it have any component units. It is determined to be a separate special-purpose governmental entity and presents its financial statements in a form appropriate to that classification.

**Presentations**

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The accompanying financial statements conform to generally accepted accounting principles as applicable to governmental entities as prescribed by the GASB, and the applicable requirements set forth in Audits 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.

**Estimates**

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

**Income Tax Status**

The Agency, a nonprofit corporation, is exempt from Federal income taxes under section 501(c)(3) of the Internal Revenue Code.

**Fund Accounting**

The accounts of the Agency are organized on the basis of funds and account groups, which are considered separate accounting entities. The operations of each fund are accounted for with a separate set of

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled. The various funds and account groups presented in these financial statements are described below.

**Governmental Fund Types**

Governmental funds are those through which the governmental functions of the Agency are financed. The general activities of the Agency, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets and the servicing of general long term obligations are accounted for within the various governmental fund types described as follows:

**General Fund** - The General Fund is the general operating fund of the Agency. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Account Groups**

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

**General Fixed Assets** - The fixed assets used in Agency operations are accounted for in the General Fixed Asset account group and are recorded as expenditures in the government funds when acquired.

**General Long-Term Debt** - Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Debt account group.

**Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, generally only current assets and current liabilities are included on the balance sheet. Operating statements reflect the increases and decreases 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.

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Revenue Recognition**

The Senior Center program, Title III-B, III C-1, III C-2, III-D, Elderly Protective Services and III-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. Home Care for Elderly - Medicals Waiver program and Audit Funds are also recognized as revenue as the related costs are incurred, and the grant reimbursement becomes available and is measurable.

U.S.G.A. funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenue at that time.

The Local United Way also provided funds to the Agency to support Title III C-2 and III-B Programs, and those revenues are susceptible to accrual.

Utility assistance funds are provided from public donations sponsored by various utility companies. Miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

**Transfers**

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.

**Budget Policy**

Budgets for the various programs are prepared by the Agency's Executive Director and approved by the Agency's Board of Directors and the grantor of the funds for each respective program. Appropriations from the Governor's Office of Elderly Affairs lapse at year-end. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

The Agency may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under contracts from that agency.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

**Total Columns of the Combined Statements**

Total columns on the combined statements are captioned "nonrecurring 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

**A1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**Receivables and Bad Debts**

Management believes that receivables are collectible in full, and no allowance for bad debts has been provided in the financial statements.

**Fixed Assets**

All fixed assets are accounted for in the General Fixed Asset account group and are stated at historical cost. No depreciation has been provided on general fixed assets.

**Long-term Liabilities**

Long-term liabilities, specifically, accrued compensated absences, expected to be financed from governmental funds are accounted for in the General Long-Term Debt group of accounts.

**Accrued and Sick Leave**

GASB Statement No. 16 requires the accrual for vacation leave to the extent it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement. The Agency has recorded a liability as of June 30, 1997 for the accrued vacation for each employee at the employees' current rate of pay. Standards require that applicable provisions for retirement, social security, and Medicare taxes be included in the accrued compensation.

GASB Statement No. 16 requires the accrual for sick leave if it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employees' termination or retirement. Since the accumulated sick leave lapses upon termination, no amount has been accrued.

The management of the Agency has estimated that the portion of its liability for accrued compensated absences to be paid from expendable available financial resources is not material. Consequently, the total amount of accrued compensation is reported in the general long-term debt account group.

**Comparative Data**

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

**B: CASH**

The Agency's cash at June 30, 1987 is categorized below to give an indication of the level of risk assumed by the Agency at year end. Category 1 includes cash that is insured or registered, or otherwise secured by securities held by the Agency or its agent in the Agency's name. Category 2 includes uninsured and unregistered cash secured with securities held by the counter party's trust department or agent in the Agency's name. Category 3 includes uninsured and unregistered cash secured with securities held by the counter party or by its trust department or agent but not in the Agency's name.

In accordance with GAOB 3, Category 3 includes cash, certificates of deposit or money market accounts that are collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the Agency's name although balances so collateralized meet the requirements of state law. All amounts shown in Category 3 are collateralized by securities held by the pledging financial institution but not in the Agency's name.

	-----Category-----			Total Balance
	1	2	3	
Cash.....	\$ 188,000	\$ -	\$ 164,443	\$ 352,443
Total cash.....	\$ 188,000	\$ -	\$ 164,443	\$ 352,443

**C: CONTRACTS RECEIVABLE**

Contracts receivable at June 30, 1987, consist of the following:

Source	Amount
U.S.D.A.....	\$ 82,451
United Way.....	62,828
	\$ 145,279

**D: BOARD OF DIRECTORS' COMPENSATION**

Service on the Board of Directors is voluntary and, therefore, members are not compensated in the form of per diem. Members of the Board are reimbursed for travel expenses. These reimbursements were \$1,848 in 1987.

**B. CHANGES IN LONG-TERM DEBT**

The following is a summary of transactions relating to the Agency's long-term debt during fiscal year 1997.

	Balance 7-1-96	Additions	Reductions	Balance 6-30-97
	-----	-----	-----	-----
Accumulated unpaid variance.....	\$ 6,531	\$ 9,846	\$ 16,826	\$ 7,351
	-----	-----	-----	-----

**F. FIXED ASSETS**

A summary of changes to fixed assets at June 30, 1997, is as follows:

	OFFICE EQUIPMENT	OFFICE FURNITURE AND FIXTURES	TOTAL
	-----	-----	-----
Balance - beginning of year....	\$ 44,836	\$ 13,284	\$ 58,120
Additions:			
Computers and other office equipment.....	-	-	-
Office furniture.....	-	-	-
Deletions:			
Computers and other office equipment.....	288	-	-
Office furniture.....	-	213	-
Balance - end of year.....	\$ 44,548	\$ 13,071	\$ 57,619
	-----	-----	-----

**G. PENSION PLAN**

The agency administers a defined contribution pension plan covering all employees with one year or more of service. Employer contributions amounting to 7% of an employee's salary are made annually and benefits are fully and immediately vested. Pension expense of 24,473 including administrative charges, is reported in fringe benefits for 1997. Plan benefits are funded through group annuity contracts which are valued at \$83,444 as of December 31, 1996.

**H. LEASE COMMITMENT**

The Agency entered into an operating lease agreement for its office facilities in May, 1993. The initial lease term began July 1, 1994, and expired June 30, 1997. Lease expense was \$14,808 for the year ended June 30, 1997. On July 1, 1997, the Agency exercised its

8. LEASE COMMITMENT (Continued)

option under the lease, extending the term two years to June 30, 1997. Future minimum lease payments under the terms of the lease option are as follows:

YEAR ENDING	AMOUNT
6-30-98	\$ 15,782
6-30-99	15,782
	\$ 31,564

9. INTERFUND TRANSFERS

Transfers in and out are listed by fund type for the year ended June 30, 1997.

	TRANSFERS IN	TRANSFERS OUT
GENERAL FUND	\$ -	\$ 3,229
Total General	-	3,229
SPECIAL REVENUE FUNDS		
Title III C-1	84,799	-
Title III C-2	416,633	-
Title III-B	-	-
Title III-F	-	-
Elderly Protective Services	-	-
U.S.D.A. Cash	-	378,874
United Way	-	117,500
Other Restricted	-	2,288
	501,432	498,222
	\$ 501,432	\$ 498,222

10. ECONOMIC DEPENDENCY

The Agency receives the majority of its revenue from grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the Agency's funding could be reduced significantly and have an adverse impact on its operations. However, management is not aware of any actions by Agency funding sources that will adversely affect operations in the next fiscal year.

**2. FEDERALLY ASSISTED PROGRAMS - COMPLIANCE CONTINGENCIES**

Federal and State assistance programs represent an important source of funding for the Agency. These programs are audited annually in accordance with the "Single Audit Act". Prior audits have not resulted in any significant disallowed costs; however, grantor agencies may conduct or require further examinations. Based upon prior experience, Agency management believes that further examination would not result in any significant disallowed costs.

**3. SUBCONTRACTOR MONITORING**

All counsel on agency subcontractors and certain other entities receiving funding from the Agency are responsible for having an independent audit performed in accordance with the "Single Audit Act".

**4. REQUIRED INDIVIDUAL FUND RECONCILIATION**

The following Special Revenue Funds had a deficiency of revenue over expenditures and other uses for the year ended June 30, 1987:

FUNDS	APPROPRIATIONS	EXPENDITURES AND OTHER USES	DEFICIENCY OF REVENUE OVER EXPENDITURES
U.S.D.A. Cash.....	\$ 120,594	\$ 380,187	\$ (259,593)
Medicaid Waiver	"	2,308	(2,308)

The current year revenue deficiencies did not result in any deficit fund balances at June 30, 1987.



## SUPPLEMENTAL INFORMATION

## SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, as follows:

### Title III C-1 Area Agency Administration (AAA)

The Title III C-1 Area Agency Administration (AAA) Fund accounts for the administration of the services provided to the elderly. Title III C-1 AAA Funds are provided by the U.S. Department of Health and Human Services through the Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging. These funds are used to pay the costs of administering programs.

### Title III-B Fund

The Title III-B Fund is used to account for the support services, which include access services, in-home services, community services, and transportation, for the elderly. Title III-B funds are provided by the U. S. Department of Health and Human Services through the Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging, which "passes through" the funds to the various service providers. These funds are also used to pay for information and assistance follow-up provided by Area Agency Administration.

### Title III C-1 Fund

The Title III C-1 Fund accounts for the revenues and expenditures of federal and state grants for congregate meals for the elderly in strategically located centers. These funds are provided in the same manner as Title III-B above.

### Title III C-2 Funds

Title III C-2 Funds are used to provide nutritional meals to home-bound older persons. These funds are provided in the same manner as Title III-B above.

### Title III-D Fund

The Title III-D Fund is used to account for funds used to provide in-home supportive services to frail and elderly persons who are home-bound. Title III-D funds are provided in the same manner as Title III-B above.

### Title III-F Fund

The Title III-F Fund is used to provide disease prevention and health promotion services and information to senior citizens. Priority is given to areas which are medically underserved and in areas where there are large numbers of elderly who have the greatest economic need for such services.

#### **WMA Fund**

The WMA Fund is used to account for the administration of the Food Distribution Program funds provided by the U.S. Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Capital Area Agency on Aging. This program reimburses the area agencies on a per unit basis for each congregate and home delivered meal served to an eligible participant so that U.S. food and commodities may be purchased to supplement these programs.

#### **Home Care for Elderly - Medicaid Waiver Fund**

The Home Care for Elderly fund is used to account for the administration of a Medicaid Waiver Program the purpose of which is to provide services for the elderly who are home-based and in need of services similar to those provided in a nursing home. These Medicaid Waiver funds are provided by the United States Department of Health & Human Services to the Louisiana Department of Hospitals, which "passes through" the funds to the Capital Area Agency on Aging.

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

#### **Audit Fund/Widecancellation Grant**

The audit fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the agency and the various councils' financial statements.

#### **United Way**

The United Way fund is used to account for funds received from the Capital Area United Way to supplement the home-delivered meals program and the Title III-B Personal Care Program.

#### **Utility Relief**

The Utility Relief fund is used to account for the administration of programs sponsored by local utility companies who collect contributions from service customers and employees. These contributions and the utility companies' cooperative donations are remitted to the Agency who "passes through" the funds to the various councils to provide assistance to the elderly with emergencies in the payment of energy costs.

#### **Adult Protective Services Fund**

The Adult Protective Services Fund (Elderly Protective Services) is used to account for the administration and support of the program to protect individuals sixty years of age or older who cannot physically or mentally protect themselves and who are harmed or threatened with harm through action or inaction by themselves or by individuals responsible for their care or by other parties.

**CAPITAL AREA AGENCY ON AGING -  
DISTRICT II, INC.  
COMBINING STATEMENT OF PROGRAM REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE -  
GENERAL FUND**

For the Year Ended June 30, 1977

	Local	Total
	-----	-----
<b>REVENUES</b>		
Interest.....	\$ 3,175	\$ 3,175
Other.....	3,846	3,846
	-----	-----
	6,021	6,021
	-----	-----
<b>EXPENDITURES</b>		
Administration:		
Travel.....	102	102
Other.....	2,989	2,989
	-----	-----
	3,091	3,091
	-----	-----
Excess of revenue over expenditures.....	2,930	2,930
	-----	-----
<b>OTHER USES</b>		
Operating transfers out.....	(3,220)	(3,220)
	-----	-----
	(3,220)	(3,220)
	-----	-----
Excess of revenues over expenditures and other uses.....	70	70
	-----	-----
<b>FUND BALANCES</b>		
beginning of year.....	9,995	9,995
	-----	-----
End of year.....	\$ 10,065	\$ 10,065
	-----	-----



GENERAL LEDGER	GENERAL ACCOUNTS										OTHER ACCOUNTS									
	1000	1010	1020	1030	1040	1050	1060	1070	1080	1090	1100	1110	1120	1130	1140	1150	1160	1170	1180	1190
AMOUNTS PAID TO	1000	1010	1020	1030	1040	1050	1060	1070	1080	1090	1100	1110	1120	1130	1140	1150	1160	1170	1180	1190
AMOUNTS RECEIVED FROM	2000	2010	2020	2030	2040	2050	2060	2070	2080	2090	2100	2110	2120	2130	2140	2150	2160	2170	2180	2190
AMOUNTS PAID TO	3000	3010	3020	3030	3040	3050	3060	3070	3080	3090	3100	3110	3120	3130	3140	3150	3160	3170	3180	3190
AMOUNTS RECEIVED FROM	4000	4010	4020	4030	4040	4050	4060	4070	4080	4090	4100	4110	4120	4130	4140	4150	4160	4170	4180	4190
AMOUNTS PAID TO	5000	5010	5020	5030	5040	5050	5060	5070	5080	5090	5100	5110	5120	5130	5140	5150	5160	5170	5180	5190
AMOUNTS RECEIVED FROM	6000	6010	6020	6030	6040	6050	6060	6070	6080	6090	6100	6110	6120	6130	6140	6150	6160	6170	6180	6190
AMOUNTS PAID TO	7000	7010	7020	7030	7040	7050	7060	7070	7080	7090	7100	7110	7120	7130	7140	7150	7160	7170	7180	7190
AMOUNTS RECEIVED FROM	8000	8010	8020	8030	8040	8050	8060	8070	8080	8090	8100	8110	8120	8130	8140	8150	8160	8170	8180	8190
AMOUNTS PAID TO	9000	9010	9020	9030	9040	9050	9060	9070	9080	9090	9100	9110	9120	9130	9140	9150	9160	9170	9180	9190
AMOUNTS RECEIVED FROM	0000	0010	0020	0030	0040	0050	0060	0070	0080	0090	0100	0110	0120	0130	0140	0150	0160	0170	0180	0190
AMOUNTS PAID TO	10000	10010	10020	10030	10040	10050	10060	10070	10080	10090	10100	10110	10120	10130	10140	10150	10160	10170	10180	10190
AMOUNTS RECEIVED FROM	11000	11010	11020	11030	11040	11050	11060	11070	11080	11090	11100	11110	11120	11130	11140	11150	11160	11170	11180	11190
AMOUNTS PAID TO	12000	12010	12020	12030	12040	12050	12060	12070	12080	12090	12100	12110	12120	12130	12140	12150	12160	12170	12180	12190
AMOUNTS RECEIVED FROM	13000	13010	13020	13030	13040	13050	13060	13070	13080	13090	13100	13110	13120	13130	13140	13150	13160	13170	13180	13190
AMOUNTS PAID TO	14000	14010	14020	14030	14040	14050	14060	14070	14080	14090	14100	14110	14120	14130	14140	14150	14160	14170	14180	14190
AMOUNTS RECEIVED FROM	15000	15010	15020	15030	15040	15050	15060	15070	15080	15090	15100	15110	15120	15130	15140	15150	15160	15170	15180	15190
AMOUNTS PAID TO	16000	16010	16020	16030	16040	16050	16060	16070	16080	16090	16100	16110	16120	16130	16140	16150	16160	16170	16180	16190
AMOUNTS RECEIVED FROM	17000	17010	17020	17030	17040	17050	17060	17070	17080	17090	17100	17110	17120	17130	17140	17150	17160	17170	17180	17190
AMOUNTS PAID TO	18000	18010	18020	18030	18040	18050	18060	18070	18080	18090	18100	18110	18120	18130	18140	18150	18160	18170	18180	18190
AMOUNTS RECEIVED FROM	19000	19010	19020	19030	19040	19050	19060	19070	19080	19090	19100	19110	19120	19130	19140	19150	19160	19170	19180	19190
AMOUNTS PAID TO	20000	20010	20020	20030	20040	20050	20060	20070	20080	20090	20100	20110	20120	20130	20140	20150	20160	20170	20180	20190
AMOUNTS RECEIVED FROM	21000	21010	21020	21030	21040	21050	21060	21070	21080	21090	21100	21110	21120	21130	21140	21150	21160	21170	21180	21190
AMOUNTS PAID TO	22000	22010	22020	22030	22040	22050	22060	22070	22080	22090	22100	22110	22120	22130	22140	22150	22160	22170	22180	22190
AMOUNTS RECEIVED FROM	23000	23010	23020	23030	23040	23050	23060	23070	23080	23090	23100	23110	23120	23130	23140	23150	23160	23170	23180	23190
AMOUNTS PAID TO	24000	24010	24020	24030	24040	24050	24060	24070	24080	24090	24100	24110	24120	24130	24140	24150	24160	24170	24180	24190
AMOUNTS RECEIVED FROM	25000	25010	25020	25030	25040	25050	25060	25070	25080	25090	25100	25110	25120	25130	25140	25150	25160	25170	25180	25190
AMOUNTS PAID TO	26000	26010	26020	26030	26040	26050	26060	26070	26080	26090	26100	26110	26120	26130	26140	26150	26160	26170	26180	26190
AMOUNTS RECEIVED FROM	27000	27010	27020	27030	27040	27050	27060	27070	27080	27090	27100	27110	27120	27130	27140	27150	27160	27170	27180	27190
AMOUNTS PAID TO	28000	28010	28020	28030	28040	28050	28060	28070	28080	28090	28100	28110	28120	28130	28140	28150	28160	28170	28180	28190
AMOUNTS RECEIVED FROM	29000	29010	29020	29030	29040	29050	29060	29070	29080	29090	29100	29110	29120	29130	29140	29150	29160	29170	29180	29190
AMOUNTS PAID TO	30000	30010	30020	30030	30040	30050	30060	30070	30080	30090	30100	30110	30120	30130	30140	30150	30160	30170	30180	30190
AMOUNTS RECEIVED FROM	31000	31010	31020	31030	31040	31050	31060	31070	31080	31090	31100	31110	31120	31130	31140	31150	31160	31170	31180	31190
AMOUNTS PAID TO	32000	32010	32020	32030	32040	32050	32060	32070	32080	32090	32100	32110	32120	32130	32140	32150	32160	32170	32180	32190
AMOUNTS RECEIVED FROM	33000	33010	33020	33030	33040	33050	33060	33070	33080	33090	33100	33110	33120	33130	33140	33150	33160	33170	33180	33190
AMOUNTS PAID TO	34000	34010	34020	34030	34040	34050	34060	34070	34080	34090	34100	34110	34120	34130	34140	34150	34160	34170	34180	34190
AMOUNTS RECEIVED FROM	35000	35010	35020	35030	35040	35050	35060	35070	35080	35090	35100	35110	35120	35130	35140	35150	35160	35170	35180	35190
AMOUNTS PAID TO	36000	36010	36020	36030	36040	36050	36060	36070	36080	36090	36100	36110	36120	36130	36140	36150	36160	36170	36180	36190
AMOUNTS RECEIVED FROM	37000	37010	37020	37030	37040	37050	37060	37070	37080	37090	37100	37110	37120	37130	37140	37150	37160	37170	37180	37190
AMOUNTS PAID TO	38000	38010	38020	38030	38040	38050	38060	38070	38080	38090	38100	38110	38120	38130	38140	38150	38160	38170	38180	38190
AMOUNTS RECEIVED FROM	39000	39010	39020	39030	39040	39050	39060	39070	39080	39090	39100	39110	39120	39130	39140	39150	39160	39170	39180	39190
AMOUNTS PAID TO	40000	40010	40020	40030	40040	40050	40060	40070	40080	40090	40100	40110	40120	40130	40140	40150	40160	40170	40180	40190
AMOUNTS RECEIVED FROM	41000	41010	41020	41030	41040	41050	41060	41070	41080	41090	41100	41110	41120	41130	41140	41150	41160	41170	41180	41190
AMOUNTS PAID TO	42000	42010	42020	42030	42040	42050	42060	42070	42080	42090	42100	42110	42120	42130	42140	42150	42160	42170	42180	42190
AMOUNTS RECEIVED FROM	43000	43010	43020	43030	43040	43050	43060	43070	43080	43090	43100	43110	43120	43130	43140	43150	43160	43170	43180	43190
AMOUNTS PAID TO	44000	44010	44020	44030	44040	44050	44060	44070	44080	44090	44100	44110	44120	44130	44140	44150	44160	44170	44180	44190
AMOUNTS RECEIVED FROM	45000	45010	45020	45030	45040	45050	45060	45070	45080	45090	45100	45110	45120	45130	45140	45150	45160	45170	45180	45190
AMOUNTS PAID TO	46000	46010	46020	46030	46040	46050	46060	46070	46080	46090	46100	46110	46120	46130	46140	46150	46160	46170	46180	46190
AMOUNTS RECEIVED FROM	47000	47010	47020	47030	47040	47050	47060	47070	47080	47090	47100	47110	47120	47130	47140	47150	47160	47170	47180	47190
AMOUNTS PAID TO	48000	48010	48020	48030	48040	48050	48060	48070	48080	48090	48100	48110	48120	48130	48140	48150	48160	48170	48180	48190
AMOUNTS RECEIVED FROM	49000	49010	49020	49030	49040	49050	49060	49070	49080	49090	49100	49110	49120	49130	49140	49150	49160	49170	49180	49190
AMOUNTS PAID TO	50000	50010	50020	50030	50040	50050	50060	50070	50080	50090	50100	50110	50120	50130	50140	50150	50160	50170	50180	50190
AMOUNTS RECEIVED FROM	51000	51010	51020	51030	51040	51050	51060	5107												

**CAPITAL AREA AGENCY ON AGING - DISTRICT II, INC.**  
**STATEMENT OF EXPENDITURES -**  
**BUDGET AND ACTUAL.**

**GENERAL AND SPECIAL REVENUE FUNDS**

For The Year Ended June 30, 1987

	Budget	Actual	Variance - Favorable - (Disfavorable)
<b>GENERAL FUNDS</b>			
<b>10070</b>			
Travel.....	\$ 580	\$ 333	\$ 247
Other.....	-	2,586	(2,586)
Transfers to other funds: Title III C-1 Area Agency Admin- istration.....	6,275	3,220	3,055
	\$ 6,935	\$ 6,149	\$ 786
<b>SPECIAL REVENUE FUNDS</b>			
<b>TITLE III C-1 AREA AGENCY ADMINISTRATION</b>			
Salaries.....	\$ 84,340	\$ 85,597	\$ 1,257
Fringe benefits.....	26,448	26,393	55
Travel.....	5,418	2,717	2,701
Operating services.....	26,250	20,987	5,263
Operating supplies.....	1,728	848	880
Professional services.....	1,122	1,182	(60)
Other costs.....	1,000	1,100	(100)
	\$ 145,206	\$ 135,404	\$ 9,802
<b>TITLE III-B SUPPORTIVE SERVICES</b>			
Salaries.....	\$ 16,234	\$ 16,968	\$ 734
Fringe benefits.....	5,111	5,202	(91)
Travel.....	1,509	1,309	200
Operating services.....	7,604	7,268	336
Operating supplies.....	122	199	(77)
Professional services.....	1,022	1,000	22
Other costs.....	488	354	134
Contracted services.....	542,227	542,227	-
	\$ 578,530	\$ 578,530	\$ -
<b>TITLE III PART F. DISEASE PREVENTION/HEALTH PROMOTION</b>			
Salaries.....	\$ 3,896	\$ 3,562	\$ 334
Fringe benefits.....	847	602	245
Other costs.....	190	170	20
Contracted services.....	15,712	16,712	(1,000)
	\$ 20,645	\$ 20,546	\$ 99

Continued, ...

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>TITLE III C-1 (CATERED MEALS &amp; SERVICES)</b>			
Congregate Meal Program:			
Catered meals.....	\$ 273,855	\$ 255,538	\$ 18,317
Catered meals - U.S.D.A. program	94,885	94,885	-
Contracted services.....	282,828	262,828	-
	\$ 651,568	\$ 613,251	\$ 38,317
<b>TITLE III C-2 (CATERED MEALS &amp; SERVICES)</b>			
Home-Delivered Meal Program:			
Catered meals.....	\$ 511,629	\$ 379,911	\$ 131,718
Catered meals - U.S.D.A. program	143,960	393,706	(149,746)
Catered meals - United Way.....	114,928	114,928	-
Contracted services.....	283,218	283,218	-
	\$1,053,735	\$1,059,763	\$ 6,028
<b>TITLE III D</b>			
Contracted services.....	\$ 14,189	\$ 14,189	\$ -
	\$ 14,189	\$ 14,189	\$ -
<b>U.S.D.A.</b>			
Contracted services.....	\$ 3,580	\$ 4,933	\$ (1,353)
Transfers to other funds:			
Title III C-1.....	97,833	76,368	21,465
Title III C-2.....	288,968	301,746	(12,778)
	\$ 389,481	\$ 382,857	\$ 6,624
<b>SENIOR CENTERS</b>			
Contracted services.....	\$ 266,937	\$ 266,937	\$ -
	\$ 266,937	\$ 266,937	\$ -
<b>ADDT/INCIDENTALS CHART</b>			
Professional services.....	\$ 3,740	\$ 3,740	\$ -
Contracted services.....	43,344	43,344	-
	\$ 47,084	\$ 47,084	\$ -

Continued...



	Budget	Actual	Variance - Favorable (Unfavorable)
<b>UNITED WAY</b>			
Contracted services.....	\$ 8,226	\$ 8,226	\$ -
Transfers to other funds:			
Title III C-1 Area Agency Admin- istration.....	3,004	3,004	-
Title III C-2.....	114,826	114,826	-
	\$ 125,156	\$ 125,156	\$ -
<b>UTILITY RELIEF</b>			
Contracted services.....	\$ -	\$ 16,122	\$ (16,122)
	\$ -	\$ 16,122	\$ (16,122)
<b>ELDERLY PROTECTIVE SERVICES</b>			
Salaries.....	\$ 10,798	\$ 10,798	\$ -
Fringe benefits.....	3,137	3,083	54
Travel.....	288	219	179
Operating services.....	3,786	3,207	579
Operating supplies.....	288	310	(118)
Professional services.....	588	588	-
Other costs.....	3,088	3,124	(116)
Contracted services.....	201,088	201,088	-
	\$ 220,811	\$ 220,811	\$ -
<b>MEDICAID WAIVER</b>			
Transfers to other funds:			
Title III C-1 Area Agency Admin- istration.....	2,208	2,208	-
	\$ 2,208	\$ 2,208	\$ -
<b>OTHER PROGRAMS</b>			
Operating supplies.....	\$ -	\$ 297	\$ (297)
Transfers to other funds:			
Title III C-1 Area Agency Admin- istration.....	6,664	-	6,664
	\$ 6,664	\$ 297	\$ 6,367
<b>TOTAL EXPENDITURES</b> .....	\$3,923,489	\$3,978,763	\$ 55,274
<b>TOTAL TRANSFERS TO OTHER FUNDS</b> ....	518,080	622,432	104,352
<b>TOTAL EXPENDITURES AND TRANSFERS TO OTHER FUNDS</b> .....	\$3,405,409	\$3,478,195	\$ 72,786

**CAPITAL AREA AGENCY ON AGING -  
DISTRICT II, INC.  
COMPARATIVE STATEMENTS OF  
GENERAL FIXED ASSETS AND CHANGES IN GENERAL FIXED ASSETS  
June 30, 1977 and 1976**

	Balance June 30, 1976	Business Acquisitions	Additions	Deletions	Balance June 30, 1977
<b>OFFICE EQUIPMENT</b>					
Computer equipment.....	\$ 19,819	-	\$ -	\$ 268	\$ 19,819
Computers and systems.....	2,833	-	-	-	2,833
Center and other office machines.....	18,284	-	-	-	18,284
	40,936	-	-	268	40,978
<b>OFFICE FURNITURE AND FIXTURES</b>					
Office furniture.....	8,408	-	-	328	8,737
Filing cabinets and bookcases.....	5,443	-	-	-	5,443
Other.....	761	-	-	-	761
	14,612	-	-	328	14,982
<b>TOTAL GENERAL FIXED ASSETS.....</b>	<b>\$ 55,548</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 473</b>	<b>\$ 57,457</b>
<b>DEPRECIATION OF GENERAL FIXED ASSETS:</b>					
11.9 111 C-2 Area Agency Administration.....	\$ 28,182	\$ -	\$ -	\$ 213	\$ 28,477
11.16 111 C-2.....	13,484	(2,464)	-	-	10,144
State Adult Protective Services.....	9,338	-	-	-	9,338
11.9 111, PART F Capital Development/Realty Administration.....	379	-	-	-	379
ASSET.....	-	3,464	-	300	3,264
<b>TOTAL DEPRECIATION OF GENERAL FIXED ASSETS.....</b>	<b>\$ 51,383</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 473</b>	<b>\$ 51,457</b>





\*\*\*\*\* FUND THROUGH TO SUBMIT FUND \*\*\*\*\*

FUND	FUND				SUPPORT		SUPPORT		SUPPORT	
	PLANNING	ADMINISTRATIVE	PROPERTY	ST. UTILITIES	LEGAL	MANAGEMENT	TECHNICAL	GENERAL	GENERAL	GENERAL
AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971	AMOUNT, 1971
1	25,000 \$	25,000 \$	25,000 \$	25,000 \$	1,000 \$	75,000 \$	1,000 \$	25,000 \$	25,000 \$	25,000 \$
	25,000	25,000	25,000	25,000	-	75,000	-	25,000	25,000	25,000
	800	1,500	1,000	800	-	-	-	1,000	800	600
	1,000	1,600	1,000	800	-	1,000	-	1,000	700	700
								1,000		
1	15,000 \$	75,000 \$	75,000 \$	25,000 \$	1,000 \$	76,000 \$	1,000 \$	26,000 \$	26,000 \$	26,000 \$

# LA. CHAMPAGNE & CO., L.L.P.

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Member - SEC CICA  
Member - American Institute of Certified Public Accountants  
Member - Louisiana Institute of Certified Public Accountants

Walter P. Foster, CPA  
Dorothy S. Goyette, Jr., CPA  
Morris A. Beck, CPA  
Russell L. Shreve, CPA

Francis J. Moore, CPA  
Lawrence P. Payne, CPA  
Dennis M. Moore, CPA  
Dennis R. McCreary, CPA

CPA #123456789

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors  
Capital Area Agency on Aging - District 11, Inc.

We have audited the general purpose financial statements of Capital Area Agency on Aging - District 11, Inc., as of and for the year ended June 30, 1991, and have issued our report thereon dated October 9, 1997. We conducted our audit in accordance with generally accepted auditing standards 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 Capital Area Agency on Aging - District 11, Inc.'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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no 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 Capital Area Agency on Aging - District 11, Inc.'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 operation that we consider to be material weaknesses.

Continued...

This report is intended for the information of the management and board of Capital Area Agency on Aging - District II, Inc., the Legislative Auditor, and the Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

*F. G. Champagne & Co., C.P.*  
October 9, 1993

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200-10-000000

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO STATE MAJOR PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Board of Directors,  
Capital Area Agency on Aging - District II, Inc.

### Compliance

We have audited the compliance of Capital Area Agency on Aging - District II, 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, 1997. Capital Area Agency on Aging - District II, 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 management of Capital Area Agency on Aging - District II, Inc. Our responsibility is to express an opinion on Capital Area Agency on Aging - District II, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 Capital Area Agency on Aging - District II, 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 Capital Area Agency on Aging - District II, Inc.'s compliance with those requirements.

In our opinion, Capital Area Agency on Aging - District II, 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, 1997.

### Internal Control Over Compliance

The management of Capital Area Agency on Aging - District II, Inc. is responsible for establishing and maintaining effective internal control over

Continued...



compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Capital Area Agency on Aging - District II, 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 management and board of Capital Area Agency on Aging - District II, Inc., the Legislative Auditor, and the Governor's Office of Elderly Affairs. However, this report is a matter of public record and its distribution is not limited.

*J. D. G. Langford & Co., P.C.*  
October 8, 1997

**CAPITAL AREA AGENCY ON AGING - DISTRICT II, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended June 30, 1997

**A: SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Capital Area Agency on Aging - District II, Inc.
2. No reportable conditions relating to the audit of the general purpose financial statements are reported in the "Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards."
3. No instances of noncompliance material to the general purpose financial statements of Capital Area Agency on Aging - District II, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs were reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133."
5. The auditor's report on compliance for the major federal award programs for Capital Area Agency on Aging - District II, Inc. expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for Capital Area Agency on Aging - District II, Inc. are reported in Part C of this Schedule.
7. The program tested as a major program is as follows:  

Special Programs for the Aging.  
Title III-E - Nutritional Services; CFDA #20.145
8. The threshold for distinguishing Types A and B programs was \$100,000.
9. Capital Area Agency on Aging - District II, Inc. was determined to be a low-risk additce.

**B: FINDINGS - FINANCIAL STATEMENTS AUDIT**

There were no findings that are required to be reported in this section of the report.

**C: FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

There are no findings that are required to be reported in this section of the report.

#### EXIT CONFERENCE

The exit conference was held on November 14, 1987, when a draft of the audit report was presented for review to the Agency. Those in attendance were Jason M. Wall of L. A. Champagne & Co., L.L.P., Certified Public Accountants, James O. Bloadin, Jr., Executive Director, and Shirley Merrick, Accountant for the Agency. In addition to discussing the observations made during the audit, the Agency was advised to follow up on the findings and recommendations reported to the subcontractors. This will be done as a part of the Agency's ongoing field inspection according to Mrs. Merrick.

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CAPITAL AREA AGENCY OF AGING  
DISTRICT II, INC.

BATON ROUGE, LOUISIANA

JUNE 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 JUN 07 1988

EX-100-10000

**L.A. CHAMPAGNE & CO., L.L.P.**

Chartered Public Accountants  
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**CAPITAL AREA AGENCY ON AGING -  
DISTRICT II, INC.  
INTRODUCTION AND SUMMARY**

June 30, 1997 and 1996

**INTRODUCTION**

The Agency received Federal funds under entitlements from Titles III-B, C-1, C-2, D and Title III-F of the Older Americans Act of 1965, as amended, and USDA Cash-In-Kind of Commodities program. Other funds were received from the State of Louisiana under the Senior Center and Elderly Protective Services programs. Funding was also provided by Capital Area United Way, Energy's Project Care, and Dixie Electric's Energy Fund.

**SUMMARY**

During the periods ended June 30, 1997 and 1996, the Agency received \$2,818,819 and \$2,941,843, respectively, in fund administrative costs and program serving older citizens. Funding is summarized as follows:

Funding source	1997	1996
.....	----	-----
Governor's Office of Elderly Affairs, State of Louisiana.....	\$2,039,863	\$1,669,266
Energy - Project Care.....	11,862	29,598
Dixie Electric - Energy Fund.....	4,348	5,348
United Way.....	138,656	123,054
Interest.....	6,346	9,866
Other.....	127,532	114,899
	-----	-----
	\$2,818,819	\$2,941,841
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