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CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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. 24, 1969

10
11
12
13
14
15
16
17
18
19
20

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Groups.....	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types.....	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types.....	5
Notes to Financial Statements.....	8-13
REPORTS AND SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS & OMB CIRCULAR A-133	
Schedule of Expenditures of Federal Awards.....	14
Independent Auditors' 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.....	15-16
Independent Auditors' Report on Compliance With Requirements Applicable To Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	17-18
Schedule of Findings and Questioned Cost.....	19
SUPPLEMENTAL INFORMATION	
Continuing Statement of Revenue, Expenditures and Changes in Fund Balance- Special Revenue Funds.....	20
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIA - Ombudsman Fund.....	21
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIII - Administration.....	22
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIB - Support Services.....	23
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIC-1.....	24
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIC-2.....	25
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Senior Center.....	26
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - USCA - Cash in Lieu of Commodities.....	27
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IID.....	28
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIE.....	29
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Sub-Recipient Audit Fund.....	30
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Miscellaneous State Grants.....	31
Statement of Changes in General Fixed Assets.....	32

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September 11, 1967

Independent Auditors' Report

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

We have audited the accompanying general purpose financial statements of the Centa Area Agency on Aging as of and for the year ended June 30, 1967, as listed in the Table of Contents. 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 the standards applicable to financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Centa Area Agency on Aging, as of June 30, 1967, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 11, 1967 on our consideration of the Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

To the Board of Directors
Canta Area Agency on Aging
September 11, 1997
Page 2

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

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The continuing and individual fund financial statements and schedules listed as supplemental information 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 Canta 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 & MCKAY
Certified Public Accountants

CENTLA AREA AGENCY ON AGING

Combined Balance Sheet

All fund types and account groups
June 30, 2007

	Environmental Funds		FUNDING SOURCE		Account Groups		Total (Environmental Only)
	General	Special Revenue	Competition	Interest	Current Fund Items	Forward Long-term Debt	
ASSETS							
Cash and cash equivalents	\$ 340,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,870
Accounts receivable	50	94,717	-	-	-	-	94,767
Other current assets	1,189	-	-	-	-	-	1,189
Invested assets	-	255,408	-	-	-	-	255,408
Capital assets	-	-	-	-	34,282	-	34,282
Property and equipment held under deferred compensation plan	-	-	111,813	-	-	-	111,813
Other Debt(s)							
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	31,292	31,292
Total assets	\$ 342,059	\$ 345,125	\$ 111,813	\$ -	\$ 34,282	\$ 31,292	\$ 864,571
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts and other payable	\$ 871	\$ 207,270	\$ -	\$ -	\$ -	\$ -	\$ 208,141
Deferred payable	229,694	-	-	-	-	-	229,694
Compensated absence payable	-	-	-	-	-	11,262	11,262
Outgoing to employees/retirees/retirees with contingents	-	-	111,813	-	-	-	111,813
Total liabilities	\$ 238,565	\$ 207,270	\$ 111,813	\$ -	\$ -	\$ 11,262	\$ 568,910
Fund equity							
Reserves & general fund assets	-	-	-	-	34,282	-	34,282
Fund Income (deficit)	124,211	118,548	-	-	-	-	242,759
Total fund equity	\$ 124,211	\$ 118,548	\$ -	\$ -	\$ 34,282	\$ -	\$ 287,041
Total liabilities and fund equity	\$ 362,776	\$ 325,818	\$ 111,813	\$ -	\$ 34,282	\$ 11,262	\$ 856,951

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

CINLA AREA AGENCY ON AGING

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types
For the year ended June 30, 1997

	General	Special Revenues	Total (Miscellaneous Only)
Revenues			
Intergovernmental - Governor's Office of Elderly Affairs	\$ -	\$ 2,110,000	\$ 2,110,000
Interest income	6,100	-	6,100
Miscellaneous	8,411	15,789	24,200
Total revenues	<u>14,511</u>	<u>2,125,789</u>	<u>2,140,299</u>
Expenditures			
Contract	2,803	118,090	120,893
Salaries	879	28,358	29,237
Fringe benefits	3,819	12,785	16,604
Travel	2,172	63,538	65,710
Operating services	879	8,278	9,157
Operating supplies	1,382	131	1,513
Miscellaneous	-	2,100,674	2,100,674
Grants to sub-recipients	-	-	-
Total expenditures	<u>10,953</u>	<u>2,179,636</u>	<u>2,190,589</u>
Excess (deficiency) of revenues over expenditures	<u>3,558</u>	<u>(11,847)</u>	<u>(7,289)</u>
Other financing sources (uses)			
Operating transfers in	-	12,711	12,711
Operating transfers out	(13,222)	(1,400)	(14,622)
Total other financing sources (uses)	<u>(13,222)</u>	<u>11,311</u>	<u>(1,911)</u>
Excess (deficiency) of revenues and and other financing sources over expenditures and other uses	<u>(7,289)</u>	<u>302</u>	<u>(7,289)</u>
Beginning fund balance (deficit)	<u>112,349</u>	<u>118,441</u>	<u>230,790</u>
Ending fund balance (deficit)	<u>\$ 114,330</u>	<u>\$ 118,743</u>	<u>\$ 233,073</u>

The accompanying notes are an integral part of the financial statements

CENTRA AREA AGENCY ON AGING

Combined financial statements, Reproduction and Change in Fund Balance
Budget 2017/18 Budget and Actual
All Governmental Fund Types
For the year ended June 30, 2017

	General Fund		Special Revenue Funds		Total Governmental Funds	
	Actual	Encumbrances Available	Actual	Encumbrances Available	Actual	Encumbrances Available
Revenues						
Proprietary / Governmental/Other						
Utility/Other	\$ -	\$ -	\$ 1,146,840	\$ 1,177,071	\$ 1,146,840	\$ 1,177,071
Interest Income	6,568	6,178	-	-	6,568	6,178
Miscellaneous	2,880	2,475	8,556	9,388	11,436	11,563
Total revenues	1,149	8,653	1,155,396	1,186,459	1,164,844	1,194,802
Expenses						
Current	1,645	6,408	266,675	166,674	268,320	647,082
Debt (including capital)	-	-	2,184,542	2,184,542	2,184,542	2,184,542
Total expenses	1,645	6,408	2,191,217	2,351,216	2,192,862	2,831,624
Change in fund balance	494	2,245	(1,035,821)	(1,164,757)	(928,018)	(1,636,822)
Balance, beginning of year	0	0	0	0	0	0
Balance, end of year	494	2,245	(1,035,821)	(1,164,757)	(928,018)	(1,636,822)
Net Assets/Liabilities						
Operating revenues in operating funds only	6,568	6,178	8,556	9,388	14,124	13,749
Total other financing sources (uses)	(6,568)	(6,178)	6,572	6,628	6,574	6,656
Change in net assets/liabilities	0	0	1,984	3,218	1,998	3,405
Balance, beginning of year	0	0	0	0	0	0
Balance, end of year	0	0	1,984	3,218	1,998	3,405
Operating fund balance (debit)						
Beginning fund balance (debit)	0	0	0	0	0	0
Change in fund balance (debit)	0	0	0	0	0	0
Ending fund balance (debit)	0	0	0	0	0	0

Coria Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 1. ORGANIZATION AND BASIS OF PRESENTATION

Coria 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, 1962. The Agency began operating as an Area Agency on Aging on July 1, 1963.

Coria Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax.

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 financial statements have also incorporated any applicable requirements set forth by *audits of State and Local Governmental Units*, the industry audit guide issued by the American Institute of Certified Public Accountants; *Subsection 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 Coria 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 14 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.

Centa Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
(Continued)
June 30, 1997

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 three 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 governmental 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 Centa Area Agency on Aging has two types of funds included in this category.

Cedar Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

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 II-A (ambulatory) Fund, Title II-B Administration Fund, Title II-B Supportive Services Fund, Title II-C-1 Congregate Meals Fund, Title II-C-2 Home Delivered Meals Fund, Senior Center Fund, U.S.D.A. Fund, Title II-D In-Home Services Fund, Title II-F Fuel 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 Cedar 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 operable 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.

Carle Ann Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

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 the measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types 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 II 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).

BUDGETS AND BUDGETARY ACCOUNTING

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

COMPENSATED ABSENCES

The Agency's employees earn from 0.833 to 1.888 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.

ENCUMBRANCE ACCOUNTING

Purchase orders, contracts, and other commitments to engage in future expenditures are referred to as encumbrances. Since encumbrances do not represent liabilities or current expenditures, encumbrances are not reported in the accompanying financial statements.

Cata Area Agency on Aging
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1987

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>Caring Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$
Demand deposits, interest bearing	,342,585	,388,954
	<u>\$,342,885</u>	<u>\$,388,954</u>

A summary of collateralization under GASB 3 is presented below:

Federally issued through FDIC	\$ 100,000
Uninsured - secured with securities held by the pledging financial institution but not in Agency's name (Category 3)	,621,097
	<u>\$,721,097</u>

The uncollateralized amount shown above is secured by pledged securities with a market value of \$621,097 at June 30, 1987. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1225 imposes a statutory requirement on the collateral 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.

Cenla Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1987

NOTE 3 - FIXED ASSETS

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

	Balance June 30, 1986	Additions	Retirements	Balance June 30, 1987
Office furniture and equipment	\$ 54,987	\$	\$ 128	\$ 54,942

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 \$4,970 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

At June 30, 1987, the lease on the Agency's office facility had expired but the Agency was continuing to rent the facility for \$800 per month. Total rent expense for the current year was \$10,800 which consisted entirely of minimum lease payments. Subsequent to year end, the Agency renewed the expired lease for a period of two years at a rate of \$900 per month.

NOTE 6 - COMPENSATION OF BOARD MEMBERS

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

Cerro Area Agency on Aging
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1997

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at June 30, 1997 are summarized as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$	\$ 229,404
Special Revenue Funds:		
Title IBA, Ombudsman	903	
Title IIIA, Administration	2,804	
Title IIB, Services	36,549	
Title IIC-1	16,183	
Title IIC-2	74,873	
Senior Center	18,281	
USDA	62,153	
Title III, D	1,194	
Title III, F	3,452	
Audits	11,188	
Miscellaneous	<u>2,987</u>	
	<u>\$ 229,404</u>	<u>\$ 229,404</u>

NOTE 8 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 1997 are summarized as follows:

Due from other governmental units:		
Governor's Office of Elderly Affairs	\$	\$ 51,961
Sub-Recipients		14,389
Other	<u>766</u>	<u>567</u>
Totals	<u>\$ 766</u>	<u>\$ 66,717</u>

NOTE 9 - 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.

Central Area Agency on Aging
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 10 - GENERAL LONG-TERM DEBT

General long-term debt consist entirely of the Agency's obligation to provide compensated absences for its employees. A summary of changes in general long-term debt is presented as follows:

	Balance June 30, 1996	Additional	Retirement	Balance June 30, 1997
Compensated Absences	\$ 11,188	\$.44	\$	\$ 11,242

Corias Area Agency on Aging
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 1987

Federal Grant/ Pass-Through Grant/ Program Title	Federal Grant Number	Program Or Award Amount	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	10-550	<u>\$ 273,500</u>	<u>\$ 285,955</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through the Governor's Office of Elderly Affairs:			
Title III A - Long-Term Care Ombudsman	93-043	47,980	47,980
* Title III B - Grants for Supportive Services Area Agency Administration Support Services	93-044	66,001	66,001
* Title III C - Nutrition Services	93-045	371,594	371,594
C-1 Congregate Meals		303,293	303,293
C-2 In-Home - Delivered Meals		148,900	148,900
Title III D - In-Home Services	93-048	12,151	12,151
Title III F - Disease Prevention and Health Promotion	93-049	<u>21,810</u>	<u>21,810</u>
Total U.S. Department of Health and Human Services		<u>1,029,596</u>	<u>1,029,596</u>
TOTAL FEDERAL EXPENDITURE OF FEDERAL AWARDS		<u>\$1,404,596</u>	<u>\$1,325,250</u>

Note
 The schedule of expenditure of federal awards was prepared in conformity with generally accepted accounting principles for Governmental Units. See note 1 of the accompanying financial statements for further details.

*Denotes Major Programs.

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September 11, 1997

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

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

We have audited the financial statements of the Centra Area Agency on Aging, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 11, 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 the Centra Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions 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 the Centra Area Agency on Aging'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

To the Board of Directors
September 12, 1997
Page 2

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.

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

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September 11, 1997

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

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

Compliance

We have audited the compliance of the Centa Area Agency on Aging 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. Centa Area Agency on Aging'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 Centa Area Agency on Aging's management. Our responsibility is to express an opinion on Centa Area Agency on Aging'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 Centa Area Agency on Aging'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 Centa Area Agency on Aging's compliance with those requirements.

In our opinion Centa Area Agency on Aging 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.

-Members-
American Institute of Certified Public Accountants • Society of Louisiana CPAs

To the Board of Directors

September 12, 1997

Page 2

Internal Control Over Compliance

The management of Centa Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Centa Area Agency on Aging'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 operating 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 Centa Area Agency on Aging's management. However, this report is a matter of public record and its distribution is not limited.


RODIER, HARRINGTON & McKEE
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Cost

For the year ended June 30, 1997

Part I - Summary of Auditor's Findings

- The Independent Auditor's Report on the general purpose financial statements for the Cecla Area Agency on Aging as of June 30, 1997 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the general purpose financial statements of the Cecla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 1997 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aging)
CFR No. 95.844, Title III, Part B - Grants to Supportive Services and Senior Centers
CFR No. 95.845, Title III, Part C - Nutrition Services

- A threshold of \$100,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cecla Area Agency on Aging was not considered to be a low risk audit as defined by the OMB Circular A-133.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Accounting Standards:

- None

Part III - Findings and Questioned Costs that Federal Awards Which Shall Include Audit Findings as Defined by OMB Circular A-133:

- None

CPUSA, AFL-CIO AGENCY FOR AGENCIES
 Combining Statement of Financial Operations and Change in Fund Balance
 For the Year Ended
 12/31/2010

	Assets	Liabilities	Net Assets	Assets	Liabilities	Net Assets	Assets	Liabilities	Net Assets
	2010	2009	2010	2010	2009	2010	2010	2009	2010
Programs									
Development & Community Outreach	\$ 1,400	\$ 1,200	\$ 40,000	\$ 1,400	\$ 1,200	\$ 38,600	\$ 1,400	\$ 1,200	\$ 37,400
Elder Affairs	1,000	-	-	-	-	-	-	-	-
Healthcare	-	-	-	-	-	-	-	-	-
Total programs	\$ 2,400	\$ 1,200	\$ 40,000	\$ 1,400	\$ 1,200	\$ 38,600	\$ 1,400	\$ 1,200	\$ 37,400
Capital assets									
Furniture	10,000	10,000	-	-	-	-	-	-	-
Equipment	10,000	10,000	-	-	-	-	-	-	-
Total capital assets	20,000	20,000	-	-	-	-	-	-	-
Other assets									
Accounts Receivable	10,000	10,000	-	-	-	-	-	-	-
Prepaid Expenses	10,000	10,000	-	-	-	-	-	-	-
Total other assets	20,000	20,000	-	-	-	-	-	-	-
Liabilities									
Accounts Payable	10,000	10,000	-	-	-	-	-	-	-
Total liabilities	10,000	10,000	-	-	-	-	-	-	-
Change in fund balance									
Increase (decrease) in net assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total change in fund balance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Net Assets									
Total net assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Change in net assets									
Total change in net assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Net Assets									
Total net assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Change in net assets									
Total change in net assets	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

Supplemental Information:

Development & Community Outreach: \$10,000

Elder Affairs: \$10,000

Healthcare: \$10,000

Furniture: \$10,000

Equipment: \$10,000

Accounts Receivable: \$10,000

Prepaid Expenses: \$10,000

Accounts Payable: \$10,000

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title IIIA Continuum Fund

For the year ended June 30, 1997

	Budget	Actual	Variance Favorable (if Inconspicuous)
Revenues:			
Intergovernmental Governor's Office of Safety Affairs	\$6,410	\$6,400	-
Introductions	1,704	1,420	(284)
Total revenues	\$8,114	\$7,820	(294)
Expenditures:			
Current:			
Salaries	33,908	33,747	161
Fringe benefits	7,970	7,824	146
Travel	3,758	3,741	17
Operating services	6,164	6,245	(81)
Operating supplies	824	879	(55)
Total expenditures	\$52,532	\$52,436	96
Excess (deficiency) of revenues over expenditures	3,012	1,420	(1,592)
Other financing sources (uses):			
Operating transfers in (out)	(1,420)	(1,420)	-
Total other financing sources (uses)	(1,420)	(1,420)	-
Excess (deficiency) of revenues and and other financing sources over expenditures and other uses	\$ -	\$ -	\$ -

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title 000 - Administration

For the year ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 128,000	\$ 128,000	\$ -
Expenditures			
Current:			
Salaries	26,668	26,977	(309)
Fringe benefits	16,773	21,824	(5,051)
Taxes	8,250	8,986	(736)
Operating services	18,155	21,955	(3,800)
Operating supplies	2,004	4,977	(2,973)
Miscellaneous	-	111	(111)
Total expenditures	179,849	138,629	(41,220)
Excess (deficiency) of revenues over expenditures	(51,849)	(10,629)	(41,220)
Other financing sources (uses)			
Operating transfer in (out)	8,500	(8,820)	1,320
Total other financing sources (uses)	8,500	(8,820)	1,320
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ -	\$ -	\$ -

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (CAAAP Funds) and Actual

Title 0310 - Support Services

For the year ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 443,188	\$ 443,188	\$ -
Expenditures			
Current:			
Salaries	11,874	11,386	488
Fringe benefits	2,584	2,570	14
Travel	-	8	(8)
Operating services	1,834	1,958	(124)
Operating supplies	243	239	4
Grants to sub-recipients:			
Aspen Hill Council on Aging	77,560	77,560	-
Catalina Council on Aging	34,830	34,830	-
Concordia Council on Aging	41,400	41,400	-
Great Council on Aging	36,777	36,777	-
Kaiser/No Legal Services	21,838	21,838	-
Lanette Council on Aging	33,729	33,729	-
Rapids Council on Aging	186,281	186,281	-
West Council on Aging	47,385	47,385	-
Total expenditures	<u>445,365</u>	<u>445,302</u>	<u>63</u>
Excess (deficiency) of revenues over expenditures	<u>(2,355)</u>	<u>(1,912)</u>	<u>443</u>
Other financing sources (uses)			
Operating transfers in	2,355	1,912	(443)
Total other financing sources (uses)	<u>2,355</u>	<u>1,912</u>	<u>(443)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Type III C-1

For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 368,484</u>	<u>\$ 368,484</u>	<u>\$ -</u>
Expenditures			
Grants to participants:			
Anacostia Council on Aging	48,584	48,584	-
Cresswell Council on Aging	14,237	14,237	-
Grant Council on Aging	13,564	13,564	-
Rapidan Senior Center	18,399	18,399	-
Wheat Council on Aging	31,913	31,913	-
PFM	<u>356,737</u>	<u>356,737</u>	<u>-</u>
Total expenditures	<u>368,484</u>	<u>368,484</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

July 31, 2012

For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	<u>\$ 718,117</u>	<u>\$ 718,117</u>	<u>\$ -</u>
Expenditures:			
Grants to sub-recipients:			
Anneville Council on Aging	113,682	113,682	-
Concordia Council on Aging	15,509	15,509	-
Greene Council on Aging	68,312	68,312	-
Rapids Council on Aging	51,415	51,415	-
Winn Council on Aging	45,185	45,185	-
PTM	<u>400,784</u>	<u>400,784</u>	<u>-</u>
Total expenditures	<u>718,117</u>	<u>718,117</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

Senior Center

For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	\$ 211,022	\$ 211,022	\$ -
Expenditures:			
Grants to sub-recipients:			
AnneArundel Council on Aging	50,348	50,348	-
Carroll County Council on Aging	18,530	18,530	-
Crown Point Council on Aging	21,071	21,071	-
Gauss Council on Aging	18,982	18,982	-
Lusby Council on Aging	18,530	18,530	-
Rapidan Senior Center	88,152	88,152	-
Winn Council on Aging	18,409	18,409	-
Total expenditures	<u>371,022</u>	<u>371,022</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, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>Unfavorable</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 219,967</u>	<u>\$ 209,962</u>	<u>\$ 66,101</u>
Expenditures			
Grants to sub-recipients:			
1994	<u>239,967</u>	<u>299,635</u>	<u>(59,668)</u>
Total expenditures	<u>239,967</u>	<u>299,635</u>	<u>(59,668)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 0</u>	<u>\$ 367</u>	<u>\$ 367</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title 18D

For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	\$ 14,705	\$ 14,700	\$ -
Expenditures:			
Grants to sub-recipients:			
Annapolis Council on Aging	1,500	1,500	-
Catoctin Council on Aging	1,313	1,313	-
Concordia Council on Aging	1,477	1,477	-
Green Council on Aging	1,511	1,511	-
Lanette Council on Aging	1,282	1,282	-
Rapidan Council on Aging	4,858	4,858	-
New Council on Aging	1,680	1,680	-
Total expenditures	<u>14,705</u>	<u>14,705</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Revenue and Expenditures

Budget (GAAP Basis) and Actual

Year 1997

For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	<u>\$ 20,640</u>	<u>\$ 20,640</u>	<u>\$ -</u>
Expenditures:			
Grants to sub-recipients:			
Auripaloo Council on Aging	2,820	2,820	-
Columbus Council on Aging	1,810	1,810	-
Cromwell Council on Aging	2,210	2,210	-
Glast Council on Aging	1,990	1,990	-
Lewiston Council on Aging	1,817	1,817	-
Rapidon Council on Aging	2,340	2,340	-
Winn Council on Aging	<u>2,348</u>	<u>2,348</u>	<u>-</u>
Total expenditures	<u>11,635</u>	<u>11,635</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 9,005</u>	<u>\$ 9,005</u>	<u>\$ -</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, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intragovernmental - Governor's Office of Elderly Affairs	13,200	\$ 13,200	-
Sub-Recipient Audit Assessments	<u>14,261</u>	<u>14,269</u>	<u>(8)</u>
Total Revenues	<u>27,461</u>	<u>27,469</u>	<u>(8)</u>
Expenditures			
Current:			
Travel	-	80	(80)
Operating services	28,876	27,310	1,566
Operating supplies	<u>471</u>	<u>219</u>	<u>252</u>
Total expenditures	<u>29,347</u>	<u>27,609</u>	<u>1,738</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Revenue and Expenditures

Budget (GAAP Basis) and Actual

Miscellaneous State Grants

For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 31,000	\$ 31,000	\$ -
Expenditures			
Grants to sub-recipients			
Arapahoe Council on Aging	4,500	4,500	-
Capeziole Council on Aging	4,500	4,500	-
Converse County on Aging	4,500	4,500	-
Eaton	10,000	10,000	-
Laramie Council on Aging	4,500	4,500	-
Nogales Senior Center	4,500	4,500	-
Total expenditures	<u>31,500</u>	<u>31,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Comparative Statement of General Fixed Assets and

Changes in General Fixed Assets

For the year ended June 30, 1999

	Balance June 30, 1998	Additions	Deletions	Balance June 30 1999
General Fixed Assets				
Office Furniture and Equipment	<u>\$ 24,807</u>	<u>\$ -</u>	<u>\$ 321</u>	<u>\$ 25,128</u>
Total General Fixed Assets	<u>\$ 24,807</u>	<u>\$ -</u>	<u>\$ 321</u>	<u>\$ 25,128</u>
Investment in General Fixed Assets				
Fund 011 - Administration	<u>\$ 21,687</u>	<u>\$ -</u>	<u>\$ 321</u>	<u>\$ 22,008</u>
General Fund (Lease)	<u>21,680</u>	<u>-</u>		<u>21,680</u>
Total Investment in General Fixed Assets	<u>\$ 43,367</u>	<u>\$ -</u>	<u>\$ 642</u>	<u>\$ 43,688</u>