



**CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1999**

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

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September 28, 1999

Independent Auditor's Report

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

We have audited the accompanying general purpose financial statements of the Cresla Area Agency on Aging as of and for the year ended June 30, 1999, 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 misstatements. 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.

Governmental accounting standards require disclosure of certain matters regarding the year 2000 issue. Due to the unprecedented nature of the year 2000 issue, management believes that its effects and the success of remediation efforts will not be fully determinable before the year 2000. Since the effects of the year 2000 issue and the success of remediation efforts cannot be readily determined at the present time, management has elected to omit the required disclosures from the accompanying financial statements.

In our opinion, except for the omission of disclosures regarding the year 2000 issue as discussed in the previous paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cresla Area Agency on Aging, as of June 30, 1999, and the results of its operations for the year that ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 1999 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.

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-113, *Audit 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 combining 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 Costa 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

CENLA AREA AGENCY ON AGING

Continued Balance Sheet
All fund types and account groups
June 30, 1999

	Governmental Funds		Accounts/Agency Funds		Total (Governmental + Agency Funds)
	General	Special Revenue	General Fund Assets	Agency Liabilities	
Assets					
Current					
Cash and cash equivalents	\$ 211,495	\$ -	\$ -	\$ -	\$ 211,495
Investments	101,895	-	-	-	101,895
Accounts receivable	821	27,798	-	-	28,619
Inventory	-	361,094	-	-	361,094
Prepaid expenses	-	-	57,770	-	57,770
Other Assets					
Assets to be provided for retirement of general obligation debt	-	-	-	11,289	11,289
Total assets	\$ 414,211	\$ 388,892	\$ 57,770	\$ 11,289	\$ 872,162
Liabilities and fund equity					
Liabilities					
Accounts payable	\$ 3,172	\$ 214,554	\$ -	\$ -	\$ 217,726
Accrued payable	281,004	-	-	-	281,004
Compounded finance payable	-	-	-	11,289	11,289
Total liabilities	\$ 384,176	\$ 214,554	\$ -	\$ 11,289	\$ 609,999
Fund equity:					
Reserve in general fund assets	-	-	10,770	-	10,770
Fund balance (deficit)	130,035	174,338	-	-	304,373
Total fund equity	\$ 130,035	\$ 174,338	\$ 10,770	\$ -	\$ 315,143
Total liabilities and fund equity	\$ 514,211	\$ 388,892	\$ 67,740	\$ 11,289	\$ 982,182

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

CENLA AREA AGENCY ON AGING

Consolidated Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types
For the year ended June 30, 1999

	<u>General</u>	<u>Special Revenues</u>	<u>Total (Interfund Only)</u>
Revenues			
Intergovernmental - Governor's Office of Elderly Affairs			
	\$ -	\$ 1,460,740	\$ 1,460,740
Interest income	3,568	-	3,568
Investment income	14,007	-	14,007
Miscellaneous	<u>12,007</u>	<u>45,677</u>	<u>57,684</u>
Total revenues	<u>29,424</u>	<u>1,506,417</u>	<u>1,535,841</u>
Expenditures			
Current:			
Salaries	2,648	145,856	148,504
Fringe benefits	490	31,896	32,386
Travel	2,400	15,836	17,236
Operating services	2,198	60,491	62,689
Operating supplies	156	3,808	3,964
Miscellaneous	2,797	-	2,797
Grants to sub-recipients	<u>-</u>	<u>1,203,276</u>	<u>1,203,276</u>
Total expenditures	<u>10,791</u>	<u>1,499,367</u>	<u>1,510,158</u>
Excess (deficiency) of revenues over expenditures	<u>18,633</u>	<u>8,050</u>	<u>26,683</u>
Other financing sources (uses)			
Operating transfers in	-	3,300	3,300
Operating transfers out	<u>(3,304)</u>	<u>-</u>	<u>(3,304)</u>
Total other financing sources (uses)	<u>(3,304)</u>	<u>3,300</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>15,329</u>	<u>11,350</u>	<u>26,679</u>
Beginning fund balance (deficit)	<u>181,277</u>	<u>102,679</u>	<u>283,956</u>
Ending fund balance (deficit)	<u>\$ 196,606</u>	<u>\$ 114,029</u>	<u>\$ 310,635</u>

The accompanying notes are an integral part of the financial statements

CENTRA AREA AGENCY ON AGING

Combined Financial Statements, Expenses and Disburse From Budget
 Budget (GAAP) Reported Amount
 All-Component Total Type
 (Units provided for 0, 199)

EXPENSES

Major Component - Current's Budget

Salary Allow

Personnel

Professional

Travel

Telephone

Transportation

Supplies

Contract

Construction

Telephone

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

Personnel

Professional

Travel

	Overall Total		Years		Total Federal Fund		Total Other Federal Funds	
	Budget	Actual	1997	1998	Budget	Actual	Budget	Actual
1	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0
15	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0
33	0	0	0	0	0	0	0	0
34	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	0
36	0	0	0	0	0	0	0	0
37	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0
39	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0
41	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0
44	0	0	0	0	0	0	0	0
45	0	0	0	0	0	0	0	0
46	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0
51	0	0	0	0	0	0	0	0
52	0	0	0	0	0	0	0	0
53	0	0	0	0	0	0	0	0
54	0	0	0	0	0	0	0	0
55	0	0	0	0	0	0	0	0
56	0	0	0	0	0	0	0	0
57	0	0	0	0	0	0	0	0
58	0	0	0	0	0	0	0	0
59	0	0	0	0	0	0	0	0
60	0	0	0	0	0	0	0	0
61	0	0	0	0	0	0	0	0
62	0	0	0	0	0	0	0	0
63	0	0	0	0	0	0	0	0
64	0	0	0	0	0	0	0	0
65	0	0	0	0	0	0	0	0
66	0	0	0	0	0	0	0	0
67	0	0	0	0	0	0	0	0
68	0	0	0	0	0	0	0	0
69	0	0	0	0	0	0	0	0
70	0	0	0	0	0	0	0	0
71	0	0	0	0	0	0	0	0
72	0	0	0	0	0	0	0	0
73	0	0	0	0	0	0	0	0
74	0	0	0	0	0	0	0	0
75	0	0	0	0	0	0	0	0
76	0	0	0	0	0	0	0	0
77	0	0	0	0	0	0	0	0
78	0	0	0	0	0	0	0	0
79	0	0	0	0	0	0	0	0
80	0	0	0	0	0	0	0	0
81	0	0	0	0	0	0	0	0
82	0	0	0	0	0	0	0	0
83	0	0	0	0	0	0	0	0
84	0	0	0	0	0	0	0	0
85	0	0	0	0	0	0	0	0
86	0	0	0	0	0	0	0	0
87	0	0	0	0	0	0	0	0
88	0	0	0	0	0	0	0	0
89	0	0	0	0	0	0	0	0
90	0	0	0	0	0	0	0	0
91	0	0	0	0	0	0	0	0
92	0	0	0	0	0	0	0	0
93	0	0	0	0	0	0	0	0
94	0	0	0	0	0	0	0	0
95	0	0	0	0	0	0	0	0
96	0	0	0	0	0	0	0	0
97	0	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0	0
100	0	0	0	0	0	0	0	0

The accompanying notes are an integral part of this financial statement.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1999

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana on May 13, 1982. The Agency began operating as an Area Agency on Aging on July 1, 1993.

Cenla 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 Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 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.

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
4. The ability of the Agency to impose its will on that organization and/or

CENLA AREA AGENCY ON AGING
Notes to Financial Statements
June 30, 1999

- 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 above criteria, there were no potential component units and all of the Agency's activities were included in the primary government reporting entity.

FUND ACCOUNTING

The Agency uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

Governmental Funds

General Fund - The General Fund is the operating fund of the Agency and includes all financial resources except those required to be accounted for in another fund.

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

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1999

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.

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 including interest. 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.

BASIS OF ACCOUNTING

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

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Senior Center, Title III A, B, C-1, C-2, D, F funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

INVESTMENTS

Investments are reported at fair value based on quoted market prices.

CENLA AREA AGENCY ON AGING
Notes to Financial Statements
June 30, 1999

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 0.523 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

EXCHANGE 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.

MANAGEMENT'S USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

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 1 - CASH

Amounts reported as cash at June 30, 1999 are summarized as follows:

	Carrying Amount	Bank Balance	Mutual Fund Balance
Porty Cash	\$ 100	\$ ---	\$ ---

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1999

	Carrying Amount	Bank Balance	Mutual Fund Balance
Interest bearing demand deposits	256,909	271,427	---
Controlled Money Market Trust	164	---	164
Total Cash	\$ 257,183	\$ 271,427	\$ 164

A summary of collateralization under GASB 3 is presented below:

	Bank Balance	Mutual Fund Balance
Federally insured through FDIC	\$ 900,000	\$ ---
Federally insured through SPK	---	164
Uncollateralized - GASB Category 3	171,427	---
Total	\$ 271,427	\$ 164

The uncollateralized amount shown above is secured by pledged securities with a market value of \$518,780 at June 30, 1999. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 35:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 1999 are summarized as follows:

	General Fund	Special Revenue Funds
Due from other governmental units:		
Governor's Office of Elderly Affairs	\$ ---	\$ 25,024
Sub-Recipients	121	2,734
Other Receivables	496	---
Total Receivables	\$ 617	\$ 27,758

CENLA AREA AGENCY ON AGING
Notes to Financial Statements
June 30, 1999

NOTE 4 - INVESTMENTS

Investments are limited to shares in registered investment companies (mutual funds). The fair market value of investments at year end is presented as follows:

The American Funds Group	
The Income Fund of America	\$ 31,857
Washington Mutual Investment Fund	132,936
<u>Total Investments</u>	<u>\$ 164,793</u>

NOTE 5 - FIXED ASSETS

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

	Previous Balance	Additions	Disposals	Current Balance
Office furniture and equipment	\$ 57,722	\$ ----	\$ ----	\$ 57,722

NOTE 6 - COMPENSATION OF BOARD MEMBERS

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

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at June 30, 1999 are summarized as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ ----	\$ 301,064
Special Revenue Funds:		
Title IIIA Contributions	1,250	----
Title IIIB Administration	3,222	----
Title IIIB Services	37,628	----
Title IIIC-1	30,952	----
Title IIIC-2	66,536	----
Senior Center	18,836	----
USDA	81,532	----
Title IID	1,353	----
Title IIF	2,186	----
Avalis	18,987	----

CENLA AREA AGENCY ON AGING
Notes to Financial Statements
June 30, 1999

	Interfund Receivables	Interfund Payables
Miscellaneous	3,549	---
Senior Wellness	25,000	---
Totals	\$ 285,044	\$ 281,004

NOTE 8 - 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.

NOTE 9 - 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:

	Previous Balance	Additions	Retirements	Current Balance
Compensated Absences	\$ 11,832	\$ 457	\$ ---	\$ 12,289

NOTE 10 - SUBSEQUENT EVENT

In order to assure the availability of a suitable premises for conducting its operations, the Agency has entered into a contract to purchase an office building. The purchase is expected to be completed by October 1, 1999 at a purchase price of \$168,800.

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September 28, 1999

**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
Cada Area Agency on Aging
Alexandria, Louisiana

We have audited the financial statements of the Cada Area Agency on Aging, as of and for the year ended June 30, 1999, and have issued our report thereon dated September 28, 1999. 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

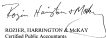
As part of obtaining reasonable assurance about whether the Cada Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 the Cada 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 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.



ROXIE HARRINGTON ~~McKAY~~
Certified Public Accountant

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September 28, 1999

**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
Carle Area Agency on Aging
Alexandria, Louisiana

Compliance

We have audited the compliance of the Carle 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, 1999. Carle 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 Carle Area Agency on Aging's management. Our responsibility is to express an opinion on Carle 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, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 Carle Area Agency on Aging's compliance with these 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 Carle Area Agency on Aging's compliance with these requirements.

In our opinion Carle 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, 1999.

Internal Control Over Compliance

The management of Costa 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 Costa 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 Costa Area Agency on Aging's management. However, this report is a matter of public record and its distribution is not limited.



ROXIE, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs

For the year ended June 30, 1999

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the general purpose financial statements for the Costa Area Agency on Aging as of June 30, 1999 and for the year then ended expressed a qualified 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 Costa 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, 1999 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES - Special Programs for the Aged
CFDA No. 18-170, USDA-Cash in Lieu of Concessions
CFDA No. 93-044, Title II, Part F - Grants for Supportive Services and Senior Centers
CFDA No. 93-043, Title II, Part C - Nutrition Services

- A threshold of \$200,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Costa Area Agency on Aging was not considered to be a low risk auditee 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 Auditing Standards:

- None

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

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan

For the year ended June 30, 1998

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questions cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response - N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response - N/A

CENLA AREA AGENCY ON AGING
Schedule of Prior Year Findings and Questioned Costs
For the year ended June 30, 1999

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response - N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response - N/A

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title 81A Comprehensive Fund

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Division's Office of Safety Affairs	<u>\$ 74,010</u>	<u>\$ 74,010</u>	<u>\$ -</u>
Expenditures			
Current			
Salaries	45,817	46,793	(976)
Fringe benefits	10,500	10,450	(50)
Travel	6,530	6,138	400
Operating services	9,804	9,561	240
Operating supplies	<u>2,334</u>	<u>2,542</u>	<u>208</u>
Total expenditures	<u>75,015</u>	<u>75,484</u>	<u>(469)</u>
Excess (deficiency) of revenues over expenditures	<u>(47)</u>	<u>(474)</u>	<u>(427)</u>
Other financing sources (uses)			
Operating transfers in (out)	<u>47</u>	<u>445</u>	<u>398</u>
Total other financing sources (uses)	<u>47</u>	<u>445</u>	<u>398</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

Tab. III - Administration

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Coventry Office of Elderly Affairs	\$ 148,004	\$ 148,004	\$ -
<u>Expenditures:</u>			
Current:			
Salaries	88,581	88,117	4,279
Fringe benefits	28,880	18,796	294
Taxes	80,984	8,518	1,886
Operating services	31,487	32,176	(5,09)
Operating supplies	1,993	2,190	(899)
Miscellaneous	-	-	-
Total expenditures	157,845	148,697	3,811
Excess (deficiency) of revenues over expenditures	14,721	9,529	3,811
<u>Other financing sources (uses):</u>			
Operating transfers in (out)	4,241	929	(3,521)
Total other financing sources (uses)	4,241	929	(3,521)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ 19,802	\$ -	\$ 19,802

CUNLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title 18 B - Support Services

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Reappropriated Revenues			
Governor's Office of Elderly Affairs	\$ 460,312	\$ 460,311	\$ (1)
Expenditures:			
Current:			
Salaries	13,342	13,892	550
fringe benefits	2,800	2,880	80
Operating services	1,345	2,835	1,490
Operating supplies	344	396	50
Grants to sub-recipients:			
Arroyo Council on Aging	79,288	79,288	-
Calaveras Council on Aging	34,783	34,783	-
Concordia Council on Aging	42,984	42,984	-
Geary Council on Aging	89,124	89,124	-
Kingsley Legal Services	22,421	22,421	-
Lassen Council on Aging	28,899	28,899	-
Madison Council on Aging	129,448	129,449	1
Wash Council on Aging	48,374	48,374	-
Total expenditures	<u>464,564</u>	<u>465,811</u>	<u>1,248</u>
Excess (deficiency) of revenues over expenditures	<u>(2,842)</u>	<u>(2,842)</u>	<u>398</u>
Other financing sources (uses):			
Operating transfers in	2,849	2,849	(398)
Total other financing sources (uses)	<u>2,849</u>	<u>2,849</u>	<u>(398)</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

Fiscal 2010-1

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	\$ 371,384	\$ 371,384	\$ -
<u>Expenditures:</u>			
Grants to sub-agencies			
Arapahoe Council on Aging	16,817	16,817	-
Cataldena Council on Aging	14,819	14,819	-
Colorado Council on Aging	93,965	93,965	-
Greeley Council on Aging	17,996	17,996	-
Larimer Council on Aging	11,325	11,325	-
Niwot Senior Center	4,896	4,896	-
Weld Council on Aging	29,727	29,727	-
PPM	<u>264,738</u>	<u>264,738</u>	<u>-</u>
Total expenditures	<u>371,384</u>	<u>371,384</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 2010

For the year ended June 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 798,531	\$ 798,531	\$ -
Expenditures			
Grants to sub-recipients			
Annapolis Council on Aging	99,672	99,672	-
Catoctin Council on Aging	29,879	29,879	-
Concordia Council on Aging	22,587	22,587	-
Crest Council on Aging	33,690	33,690	-
Lanham Council on Aging	13,838	13,838	-
Rappahannock Council on Aging	71,728	71,728	-
West Council on Aging	43,988	43,988	-
PIM	432,739	432,739	-
Total expenditures	<u>998,531</u>	<u>998,531</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

Senior Center

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disadvantage)</u>
<u>Intergovernmental Revenues</u>			
Governor's Office of Elderly Affairs	\$ 221,000	\$ 221,000	\$ -
<u>Expenditures</u>			
<i>Grants to sub-agencies</i>			
Annapolis Council on Aging	26,348	26,348	-
Catholic Council on Aging	18,508	18,508	-
Catholic Council on Aging	21,071	21,071	-
Crest Council on Aging	18,942	18,942	-
Lanham Council on Aging	18,508	18,508	-
Rapidan Senior Center	88,152	88,152	-
Wien Council on Aging	19,409	19,409	-
Total expenditures	<u>221,000</u>	<u>221,000</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 FY04/F Actual and Actual

USDA - Cash in Lieu of Concessions

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	<u>\$ 229,507</u>	<u>\$ 268,824</u>	<u>\$ 39,317</u>
Expenditures:			
Grants to sub-recipients:			
PPOA	<u>229,507</u>	<u>312,885</u>	<u>(83,378)</u>
Total expenditures	<u>229,507</u>	<u>312,885</u>	<u>(83,378)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (43,711)</u>	<u>\$ (43,711)</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Table B10

For the year ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 16,480	\$ 16,480	\$ -
Expenditures			
Grants to sub-recipients:			
Annapolis Council on Aging	2,940	2,940	-
Cataoka Council on Aging	1,798	1,798	-
Concordia Council on Aging	1,700	1,700	-
Geet Council on Aging	1,511	1,511	-
Lanale Council on Aging	1,385	1,385	-
Rappahannock Council on Aging	5,600	5,600	-
Wise Council on Aging	1,943	1,943	-
Total expenditures	16,480	16,480	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Type III

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 26,250</u>	<u>\$ 26,250</u>	<u>\$ -</u>
Expenditures			
Grants to sub-recipients:			
Arapahoe Council on Aging	4,685	4,685	-
Carlsbad Council on Aging	2,227	2,227	-
Comstock Council on Aging	2,712	2,712	-
Greeley Council on Aging	2,408	2,408	-
Lafayette Council on Aging	2,308	2,308	-
Rapid City Council on Aging	8,920	8,825	-
Windsor Council on Aging	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total expenditures	<u>26,250</u>	<u>26,250</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 (SI RAP Book) and Actual

Sub-Receipts Audit Fund

For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental - Governor's Office of Elderly Affairs	17,410	17,410	-
Intergovernmental - Adult Assessments	<u>11,890</u>	<u>11,617</u>	<u>(273)</u>
Total Revenues	<u>29,300</u>	<u>29,027</u>	<u>(273)</u>
Expenditures			
Current:			
Operating services	23,786	23,699	87
Operating supplies	<u>314</u>	<u>348</u>	<u>(34)</u>
Total expenditures	<u>24,100</u>	<u>24,047</u>	<u>53</u>
Excess (deficiency) of revenues over expenditures	<u>5,200</u>	<u>5,000</u>	<u>200</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Miscellaneous State Grants

For the year ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Intergovernmental Revenues</u>			
Governor's Office of Safety Affairs	\$ 41,500	\$ 41,500	\$ -
<u>Expenditures</u>			
<i>Grants to sub-recipients</i>			
Annapolis Council on Aging	4,500	4,500	-
Cromwell Council on Aging	4,500	4,500	-
Concordia Council on Aging	4,500	4,500	-
Crest Council on Aging	10,000	10,000	-
Lanette Council on Aging	4,500	4,500	-
Rapidan Senior Center	4,500	4,500	-
Wheat Council on Aging	10,000	10,000	-
Total expenditures	41,500	41,500	-
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GA AP Book) and Actual

Senior Welfare

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Disadvantage)</u>
Miscellaneous			
The Capital Foundation	\$ -	\$ 15,000	\$ 15,000
Expenditures			
Current:			
Salaries	-	-	-
fringe benefits	-	-	-
Travel	-	-	-
Operating services	-	-	-
Operating supplies	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Other financing sources (uses)			
Operating transfers in (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</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

	Beginning Balance	Additions	Deletions	Ending Balance
General Fixed Assets				
Office Furniture and Equipment	\$ 57,720	\$ -	\$ -	\$ 57,720
Total General Fixed Assets	<u>\$ 57,720</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,720</u>
Investment in General Fixed Assets				
Title III DV - Administration	\$ 28,740	\$ -	\$ -	\$ 28,740
General Fund (Local)	<u>29,000</u>	<u>-</u>	<u>-</u>	<u>29,000</u>
Total Investment in General Fixed Assets	<u>\$ 57,740</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,740</u>

CENLA AREA AGENCY ON AGING

Schedule of Priority Services

Title III, Part B - Grant for Supportive Services

For the year ended June 30, 1999

			Percent of CENLA Grant
ACCESS (50%):			
Assisted transportation	\$ -		
Case management	31,987		
Transportation	134,214		
Information & assistance	89,552		
Outreach	<u>71,624</u>		
Total access expense	\$ 371,477		<u>101.50%</u>
IN HOME (15%):			
Homemaker	58,896		
Chore	77,218		
Telephoneing	22,818		
Visiting	-		
Audiobooks/health	-		
Personal care	<u>30,812</u>		
Total in home expense	189,744		<u>48.38%</u>
LEGAL (5%):			
Legal assistance	22,421		<u>4.87%</u>
NONPRIORITY SERVICES	<u>121,604</u>		
TOTAL IIB - SUPPORTIVE SERVICES EXPENDITURES	588,718		
LESS:			
Participant contributions	112,418		
Other public support	(19,778)		
Transfers in	<u>(281,602)</u>		
TITLE IIB - SUPPORTIVE SERVICES GRANT	461,311		
LESS:			
Transfer of contract allowances	(6,811)		
State Incentives	-		
State transportation	<u>-</u>		
Original grant award less of additional state incentives and transportation funds and transfer of contract allowances	<u>454,500</u>		

CENLA AREA AGENCY ON AGING
Schedule of Expenditures of Federal Awards
For the year ended June 30, 1999

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Program or Award Amount	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Pass-through Governor's Office of Elderly Affairs			
* 18258 - Cash in Lieu of Commodity	10-550	\$ 579,000	\$ 502,000
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through the Governor's Office of Elderly Affairs			
Title 03 - Long-Term Care Demonstration	03-042	58,110	58,110
* Title 03 - Grants for Supportive Services:			
Area Agency Administration	03-044	151,056	151,056
Support Services	03-044	187,000	187,000
* Title 03 - Welfare Services:			
C-1 Congregate Meals	03-045	358,990	358,990
C-2 In-Home Delivered Meals	03-045	204,380	204,380
Title 03 - In-Home Services	03-046	14,008	14,008
Title 03 - Disease Prevention and Health Promotion	03-047	22,511	22,511
Total U.S. Dept. of Health and Human Services		<u>1,108,798</u>	<u>1,108,798</u>
Total		\$ 1,157,798	\$ 1,472,885

Note

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

* Denotes Major Programs