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LEGISLATIVE COUNCIL
FEBRUARY 11, 1998

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**CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 1998**

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

Release Date: DEC 9 1998

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September 25, 1998

Independent Auditors' 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, 1998, 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 *Governor's Auditing Standards* issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cresla Area Agency on Aging, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governor's Auditing Standards*, we have also issued our report dated September 25, 1998 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-133, *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

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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 Civil 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

CENSA AREA AGENCY ON AGING

Combined Balance Sheet
All fund types and account groups
June 30, 1998

ASSETS

ASSETS	Governmental Funds		Mandatory Funds		Account Group		Total (Governmental Only)
	(Deductions)	Special Accounts	Comprehensive Accounts/Fund	General Fund Balances	Long-term Debt	Other	
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,875
Accounts receivable	1,428	63,254	-	-	-	-	64,682
Other current assets	8,976	-	-	-	-	-	8,976
Invested in capital assets	-	288,913	-	-	-	-	288,913
General fund assets	-	-	-	11,700	-	-	11,700
Property and equipment (net of accumulated depreciation)	-	-	131,194	-	-	-	131,194
Other FMAS	-	-	-	-	-	-	-
Account to be provided for retirement of general long-term debt	-	-	-	-	11,864	-	11,864
Total assets	\$ 10,804	\$ 352,174	\$ 131,194	\$ 11,700	\$ 11,864	\$ -	\$ 607,644

LIABILITIES AND FUND BALANCES

LIABILITIES	Governmental Funds		Mandatory Funds		Account Group		Total (Governmental Only)
	(Deductions)	Special Accounts	Comprehensive Accounts/Fund	General Fund Balances	Long-term Debt	Other	
Accounts payable and other payables	\$ -	\$ 288,913	\$ -	\$ -	\$ -	\$ -	\$ 288,913
Accrued payables	288,913	-	-	-	-	-	288,913
Compensated absences payable	-	-	-	-	11,864	-	11,864
Other long-term liabilities	-	-	-	-	-	-	-
Other long-term liabilities	-	-	122,178	-	-	-	122,178
Total liabilities	\$ 288,913	\$ 288,913	\$ 122,178	\$ -	\$ 11,864	\$ -	\$ 611,868
Fund Balances	\$ -	\$ -	\$ -	\$ 11,700	\$ -	\$ -	\$ 11,700
Invested in capital assets	-	288,913	-	-	-	-	288,913
Unassigned fund balance	-	63,254	-	-	-	-	63,254
Total fund equity	\$ -	\$ 352,167	\$ -	\$ 11,700	\$ -	\$ -	\$ 363,867
Total liabilities and fund equity	\$ 288,913	\$ 641,080	\$ 122,178	\$ 23,400	\$ 11,864	\$ 11,864	\$ 677,644

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

CENLA AREA AGENCY ON AGING

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

	General	Special Revenue	Total (Miscellaneous Only)
Revenues			
Intergovernmental - Governor's Office of Elderly Affairs			
	\$ -	\$ 2,415,818	\$ 2,415,818
Interest income	5,864	-	5,864
Miscellaneous	8,175	12,124	20,299
Total revenues	<u>13,439</u>	<u>2,427,942</u>	<u>2,441,381</u>
Expenditures			
Current			
Salaries	2,486	115,248	117,734
Fringe benefits	510	28,085	28,595
Taxes	1,247	46,891	48,138
Operating services	1,628	65,832	67,460
Operating supplies	1,377	2,890	4,267
Miscellaneous	7,626	1,531	9,157
Grants to sub-recipients	-	2,281,833	2,281,833
Total expenditures	<u>14,874</u>	<u>2,431,409</u>	<u>2,446,284</u>
Excess (deficiency) of revenues over expenditures	<u>(1,435)</u>	<u>(28,467)</u>	<u>(29,902)</u>
Other financing sources (uses)			
Operating transfers in	-	8,118	8,118
Operating transfers out	(8,118)	-	(8,118)
Total other financing sources (uses)	<u>(8,118)</u>	<u>8,118</u>	<u>-</u>
Excess (deficiency) of revenues and and other financing sources over expenditures and other uses	<u>(12,553)</u>	<u>(20,349)</u>	<u>(32,902)</u>
Beginning fund balance (deficit)	<u>214,511</u>	<u>118,348</u>	<u>332,859</u>
Ending fund balance (deficit)	<u>\$ 191,958</u>	<u>\$ 97,999</u>	<u>\$ 289,957</u>

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1998

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana on May 15, 1982. The Agency began operating as an Area Agency on Aging on July 1, 1983.

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 center, 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
2. 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, 1988

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the Agency.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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

FUND ACCOUNTING

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

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

Governmental funds are used to account for all or most of the Agency's general activities, including the collection and disbursement of restricted moneys (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 Ombudsman 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 and Miscellaneous State Grants Fund.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1998

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 Cenla 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 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. 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.

Basic Or Accrual Basis

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1998

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.

COMPENSATION AGREEMENTS

The Agency's employees earn from 0.913 to 1.848 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.

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 2 - CASH

Amounts reported as cash at June 30, 1998 are summarized as follows:

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1998

	Carrying Amount	Bank Balance	Monial Fund Balance
Petty Cash	\$ 300	\$ ----	\$ ----
Interest bearing demand deposits	209,903	218,207	----
Custodial Money Market Trust	158,800	-----	158,800
	\$369,003	\$218,207	\$158,800

A summary of collateralization under GASB 3 is presented below:

	Bank Balance	Monial Fund Balance
Federally insured through FDIC	\$ 190,000	\$ ----
Federally insured through SPIC	----	190,000
Uncollateralized - GASB Category 3	108,207	-----
	\$ 298,207	\$190,000

The uncollateralized amount shown above is secured by pledged securities with a market value of \$580,000 at June 30, 1998. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - FIXED ASSETS

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

	Previous Balance	Additions	Disposals	Current Balance
Office Furniture and equipment	\$ 34,242	\$ 7,803	\$ 4,332	\$ 37,713

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1998

by employees until termination, retirement, death, or unforeseeable emergency. Contributions made by the Agency to the plan on behalf of its employees totaled \$5,013 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 3 - LEASES

The Agency has acquired office space under an operating lease arrangement at a rate of \$990 per month. The current lease covers a period of two year beginning August 1, 1997 and ending July 31, 1999. Total rent expense for the current year was \$10,800 which consisted entirely of minimum lease payments.

NOTE 4 - 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, 1998 are summarized as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$ ---	\$ 258,512
Special Revenue Funds		
Title IIIA-Ombudsman	1,299	---
Title IIIB-Administration	3,324	---
Title IIIB-Services	25,878	---
Title IIIC-1	30,467	---
Title IIIC-2	64,098	---
Senior Center	18,688	---
USDA	81,539	---
Title IID	1,723	---
Title IIF	2,127	---
Audit	15,523	---
Miscellaneous	3,547	---
	\$ 258,512	\$ 258,512

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 1998

NOTE 8 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 1998 are summarized as follows:

	General Fund	Special Revenue Funds
Due from other governmental units		
Governor's Office of Elderly Affairs	\$ 125	\$ 47,046
Sub-Recipients		6,586
Other Receivables	1,225	---
	\$ 1,425	\$ 53,214

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.

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:

	Previous Balance	Additions	Retirements	Current Balance
Compensated Absences	\$ 11,342	\$ 590	\$ ---	\$ 11,932

NOTE 11 - SUBSEQUENT EVENTS

During the subsequent period, the Area Agency has purchased mutual fund shares costing approximately \$150,000. The mutual fund shares were acquired in order to enhance the Area Agency's return from the investment of idle funds, however, since the mutual funds invest in equity securities, the Area Agency's exposure to losses has increased as a result of this transaction.

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September 25, 1998

**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
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the financial statements of the Cenla Area Agency on Aging, as of and for the year ended June 30, 1998, and have issued our report thereon dated September 25, 1998. 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 Cenla 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 Cenla 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 accounts 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

Withdrawn

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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.



ROGER, HARRINGTON+McKAY
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September 25, 1988

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
Costa Area Agency on Aging
Alexandria, Louisiana

Compliance

We have audited the compliance of the Costa 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, 1988. Costa 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 Costa Area Agency on Aging's management. Our responsibility is to express an opinion on Costa 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, *Guide for 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 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 Costa 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 Costa Area Agency on Aging's compliance with those requirements.

In our opinion Costa 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, 1988.

Internal Control Over Compliance:

The management of Coats 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 Coats 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-115.

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



ROGER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Cost

For the year ended June 30, 1998

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the general purpose financial statements for the Cenla Area Agency on Aging as of June 30, 1998 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 Cenla 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, 1998 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aged)
CFR 48, No. 18.508, USDA Child or Low of Commodities
CFR 48, No. 93.844, Title III, Part B - Grants for Supportive Services and Respite Centers
CFR 48, No. 93.845, 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 Cenla 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 cont.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cont.	Response - N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cont.	Response - N/A

CENLA AREA AGENCY ON AGING
Schedule of Prior Year Findings and Questioned Cost
For the year ended June 30, 1988

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

CENVA MEDIA AGENCY ON BEING
 Company financial performance, liquidity and changes in fund flows
 (in thousands of dollars)
 April 30, 2008

	2008		2007		2006		2005		2004		2003		2002	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Balance Sheet														
Current assets	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Current liabilities	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Income Statement														
Revenue	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Operating expenses	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)
Operating income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other expenses	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Net income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equity														
Equity	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Retained earnings	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Other equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flow of Funds														
Operating activities	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Investing activities	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)	(1,048)
Financing activities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net change in cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash at beginning of year	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
Cash at end of year	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title IIIA Combustion Fund

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues			
Intergovernmental Governor's Office of Elderly Affairs	38,689	38,689	-
Total revenues	<u>38,689</u>	<u>38,689</u>	<u>-</u>
Expenditures			
Current:			
Salaries	38,156	41,639	(3,483)
Fringe benefits	8,198	8,886	(688)
Travel	5,025	4,804	289
Operating services	6,185	6,468	(283)
Operating supplies	1,019	758	281
Total expenditures	<u>58,573</u>	<u>62,545</u>	<u>(3,972)</u>
Excess (deficiency) of revenues over expenditures	<u>(19,884)</u>	<u>(23,856)</u>	<u>(3,972)</u>
(Other financing sources (uses))			
Operating transfers in (out)	881	3,856	2,974
Total other financing sources (uses)	<u>881</u>	<u>3,856</u>	<u>2,974</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

Title III - Administration

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 143,915	\$ 143,993	\$ -
Expenditures			
Current			
Salaries	80,549	80,688	1,909
Fringe benefits	17,689	17,148	408
Traavel	11,872	12,116	(2,483)
Operating services	29,034	32,790	(3,168)
Operating supplies	2,036	1,946	898
Miscellaneous	<u>1,280</u>	<u>1,251</u>	<u>150</u>
Total expenditures	<u>143,470</u>	<u>146,944</u>	<u>(3,378)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,555)</u>	<u>(2,951)</u>	<u>(1,378)</u>
Other financing sources (uses)			
Operating transfers in (out)	<u>1,555</u>	<u>2,929</u>	<u>1,374</u>
Total other financing sources (uses)	<u>1,555</u>	<u>2,929</u>	<u>1,374</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

Table B1 B - Support Services

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 403,000</u>	<u>\$ 403,000</u>	<u>\$ -</u>
Expenditures			
Current:			
Salaries	12,467	12,000	468
Fringe benefits	2,614	2,544	70
Operating services	1,954	2,954	(1,000)
Operating supplies	300	850	(550)
Grants to subrecipients:			
Arapahoe Council on Aging	76,059	76,059	-
Cataldo Council on Aging	10,287	10,287	-
Comstock Council on Aging	40,548	40,548	-
Gunn Council on Aging	15,995	15,995	-
Niwahia Legal Services	21,450	21,450	-
Locally Council on Aging	15,811	15,811	-
Rapallo Council on Aging	111,981	111,981	-
Wheat Council on Aging	46,779	46,779	-
Total expenditures	<u>417,340</u>	<u>417,340</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(\$ 1,340)</u>	<u>(\$ 3,340)</u>	<u>-</u>
Other financing sources used:			
Operating transfers in	2,330	2,330	-
Total other financing sources used	<u>2,330</u>	<u>2,330</u>	<u>-</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

Title 81 C-1

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 360,915</u>	<u>\$ 360,915</u>	<u>\$ -</u>
Expenditures			
Grants to sub-recipients:			
Aurora Council on Aging	15,811	15,510	-
Caledonia Council on Aging	12,950	12,950	-
Concordia Council on Aging	14,578	14,578	-
Dunn Council on Aging	28,110	28,110	-
Lansdale Council on Aging	13,194	13,194	-
Rapidan Senior Center	13,266	13,266	-
Wren Council on Aging	21,658	21,658	-
1998	<u>159,673</u>	<u>159,673</u>	<u>-</u>
Total expenditures	<u>360,925</u>	<u>360,925</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**

Title 010-0

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 805,028</u>	<u>\$ 805,028</u>	<u>\$ -</u>
Expenditures			
Grants to sub-recipients:			
Annapolis Council on Aging	108,447	108,447	-
Cataunia Council on Aging	41,383	41,383	-
Concordia Council on Aging	34,781	34,781	-
Green Council on Aging	87,417	87,417	-
Lanark Council on Aging	39,439	39,439	-
Kapuskas Council on Aging	38,833	38,833	-
Winnipeg Council on Aging	35,087	35,087	-
PP&A	<u>482,323</u>	<u>482,323</u>	<u>-</u>
Total expenditures	<u>805,028</u>	<u>805,028</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance (Favorable (Unfavorable))
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	<u>\$ 211,822</u>	<u>\$ 211,822</u>	<u>\$ -</u>
Expenditures			
Grants to sub-recipients			
Aspen Hills Council on Aging	36,348	36,348	-
Catawba Council on Aging	18,530	18,530	-
Concordia Council on Aging	21,871	21,871	-
Grant Council on Aging	18,982	18,982	-
Lexato Council on Aging	18,530	18,530	-
Rapidan Senior Center	88,152	88,152	-
Wise Council on Aging	<u>19,809</u>	<u>19,809</u>	<u>-</u>
Total expenditures	<u>211,822</u>	<u>211,822</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 (CCLAP Budget) and Actual
USDA - Cash in Lieu of Commodities
For the year ended June 30, 1988

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues:			
Governor's Office of Elderly Affairs	<u>\$ 339,867</u>	<u>\$ 289,121</u>	<u>\$ 50,746</u>
Expenditures:			
Grants to sub-recipients:			
food	<u>339,867</u>	<u>305,120</u>	<u>(34,747)</u>
Total expenditures	<u>339,867</u>	<u>305,120</u>	<u>(34,747)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ (16,019)</u>	<u>\$ (16,019)</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Fiscal 1999

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	\$ 20,829	\$ 20,829	\$ -
Expenditures			
Grants to sub-recipients:			
Arapahoe Council on Aging	3,716	3,716	-
Cataldena Council on Aging	1,760	1,760	-
Concordia Council on Aging	3,151	3,151	-
Grant Council on Aging	1,930	1,930	-
Lafayette Council on Aging	1,752	1,752	-
Rapides Council on Aging	7,078	7,078	-
West Council on Aging	2,476	2,476	-
Total expenditures	<u>20,829</u>	<u>20,829</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

Title 107

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenues			
Governor's Office of Elderly Affairs	\$ 23,546	\$ 23,546	\$ -
Expenditures			
Grants to sub-recipients:			
AnneArundel Council on Aging	4,557	4,557	-
Calvert County Council on Aging	2,100	2,100	-
Concordia Council on Aging	2,619	2,658	-
Queen Council on Aging	2,145	2,145	-
Lanham Council on Aging	2,148	2,148	-
Rapides Council on Aging	8,681	8,681	-
Watts Council on Aging	3,812	3,812	-
Total expenditures	<u>33,546</u>	<u>33,546</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

Sub-Recipient Audit Fund

For the year ended June 30, 1993

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intra-governmental - Governor's Office of Elderly Affairs	11,437	11,437	-
Sub-Recipient Audit Assessments	<u>9,198</u>	<u>11,724</u>	<u>2,626</u>
Total Revenues	<u>21,595</u>	<u>24,661</u>	<u>3,066</u>
Expenditures			
Current:			
Operating services	20,218	24,319	(4,091)
Operating supplies	<u>277</u>	<u>350</u>	<u>26</u>
Total expenditures	<u>21,895</u>	<u>24,661</u>	<u>(1,086)</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 Items - Grants

For the year ended June 30, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Intergovernmental Revenue:			
Governor's Office of Elderly Affairs	<u>\$ 42,500</u>	<u>\$ 42,500</u>	<u>\$ -</u>
Expenditures:			
Grants to sub-recipients:			
Alameda Council on Aging	4,500	4,500	-
Catalina Council on Aging	4,500	4,500	-
Coastal Council on Aging	4,500	4,500	-
Grant Council on Aging	18,000	18,000	-
Lanada Council on Aging	4,500	4,500	-
Regional Senior Center	4,500	4,500	-
West Council on Aging	18,000	18,000	-
Total expenditures	<u>42,500</u>	<u>42,500</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, 1998

	Balance June 30, 1997	Additions	Deletions	Balance June 30, 1998
General Fixed Assets:				
Office Furniture and Equipment	\$ 54,242	\$ 7,800	\$ -4,322	\$ 57,720
Total General Fixed Assets	\$ 54,242	\$ 7,800	\$ -4,322	\$ 57,720
Investment in General Fixed Assets:				
T80-8111 - Administration	\$ 31,561	\$ 1,500	\$ -4,303	\$ 28,758
General Fund (Local)	21,680	6,300		27,980
Total Investment in General Fixed Assets	\$ 53,241	\$ 7,800	\$ -4,303	\$ 56,738

CENLA AREA AGENCY ON AGING

Schedule of Priority Services
Title III, Part B - Grant for Supportive Services
For the year ended June 30, 1998

		Percent of COGA Grant
ACCESS (50%):		
Assisted transportation	-	
Case management	17,345	
Transportation	270,984	
Information & assistance	11,876	
Outreach	<u>61,861</u>	
Total access expenses	453,966	<u>171.18%</u>
IN HOME (10%):		
Homemaker	25,798	
Chore	-	
Telephoning	-	
Visiting	-	
Adult day care/health	-	
Personal care	<u>26,544</u>	
Total in home expenses	52,342	<u>19.82%</u>
LEGAL (5%):		
Legal assistance	11,450	<u>6.12%</u>
NONPRIORITY SERVICES		
	<u>211,213</u>	
TOTAL IIR - SUPPORTIVE SERVICES EXPENDITURES	718,124	
LESS:		
Participant contributions	-	
Other public support	(7,990)	
Transfers in	<u>(162,112)</u>	
TITLE IIR - SUPPORTIVE SERVICES GRANT	548,022	
LESS:		
Transfers of contract allotments	-	
State homemaker	65,811	
State transportation	<u>-</u>	
Original grant award net of additional cost homemaker and transportation funds and transfers of contract allotments	<u>482,211</u>	

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards

For the year ended June 30, 1998

FEDERAL DEPARTMENT / Pass-through Grants / Program Title	Federal CFDA Number	Program or Award Amount	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Pass-through Governor's Office of Elderly Affairs			
* USDA Cash in Lieu of Commodities	16.080	\$ 375,000	\$ 365,170
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass-through the Governor's Office of Elderly Affairs			
Title IIIA - Long-term Care Demonstration	93.042	50,815	50,815
* Title IIIA - Grants for Supportive Services:			
Area Agency Administration	93.044	307,936	307,936
Support Services	93.044	368,697	368,697
* Title IIIA - Nutrition Services:			
C-1 Composite Meals	93.045	344,584	344,584
C-2 Hot Meals Delivered Meals	93.045	210,776	210,776
Title IIIA - In-Home Services	93.046	17,765	17,765
Title IIIA - Disease Prevention and Health Promotion	93.043	21,714	21,714
Total U.S. Dept. of Health and Human Services		<u>\$ 1,190,087</u>	<u>\$ 1,190,087</u>
Total		<u>\$ 1,365,087</u>	<u>\$ 1,415,317</u>

Note

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

* Denotes Major Programs.