

CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2004

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

Release Date 12-15-04

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October 29, 2004

Independent Auditors' Report

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

We have audited the accompanying statement of financial position of the Cenla Area Agency on Aging as of June 30, 2004, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

As described in Note 1, the Agency has implemented a new financial reporting model, by adopting non profit accounting standards as of June 30, 2004

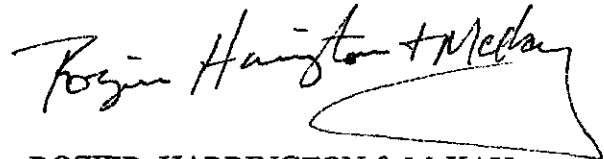
In accordance with Government Auditing Standards, we have also issued a report dated October 29, 2004, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

-Members-

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

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

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The departmentalized statement of activities and the statements of activities for various programs listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Cenla Area Agency on Aging. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2004

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 545,501
Receivables	31,390
Other Assets	<u>3,416</u>
Total Current Assets	580,307

Property and Equipment, net	<u>153,932</u>
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Total Assets	<u>\$ 734,239</u>
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LIABILITIES & NET ASSETS

Current Assets

Accounts and Other Payables	\$ 296,014
Current Portion of Long Term Debt	<u>5,667</u>
Total Current Assets	301,681

Long Term Liabilities

Notes Payable	99,728
Compensated Absences Payable	<u>15,752</u>
Total Liabilities	<u>417,161</u>

Net Assets

Unrestricted	151,681
Temporarily Restricted	<u>165,397</u>
Total Net Assets	<u>317,078</u>

Total Liabilities and Net Assets	<u>\$ 734,239</u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities For the Year Ended June 30, 2004

	Unrestricted	Temporarily Restricted	Total
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 2,692,139	\$ 2,692,139
Interest Income	4,253	-	4,253
Miscellaneous	8,725	47,492	56,217
Net Assets Released From Restrictions	2,687,955	(2,687,955)	-
Total	2,700,933	51,676	2,752,609
 <u>Expenses</u>			
Program Services			
 Governor's Office of Elderly Affairs			
Title III B Ombudsman	89,193	-	89,193
Title III C Area Agency Administration	182,011	-	182,011
Louisiana Medication Assistance	65,505	-	65,505
Title III B Services	498,667	-	498,667
Title C-1 Congregate Meals	480,533	-	480,533
Title C-2 Home Delivered Meals	1,010,759	-	1,010,759
Senior Center	80,291	-	80,291
Title III D Disease Prevention and Health Promotion	29,699	-	29,699
Title III E Caregiver Support	215,180	-	215,180
Audits	32,292	-	32,292
Supplemental Senior Center	3,825	-	3,825
Total	2,687,955	-	2,687,955
 Support Services			
General and Administrative	12,063	-	12,063
Total Expenses	2,700,018	-	2,700,018
 Change in Net Assets	 915	 51,676	 52,591
Net Assets - Beginning	150,766	113,721	264,487
 Net Assets - Ending	 \$ 151,681	 \$ 165,397	 \$ 317,078

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

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2004

Operating Activities

Change in Net Assets	\$ 52,591
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities	
Depreciation	4,541
(Increase) Decrease in Accounts Receivable	(9,651)
(Increase) Decrease in Other Assetss	(3,416)
Increase (Decrease) in Accounts Payable	44,160
Net Cash Provided by Operating Activities	<u>88,225</u>

Investing Activities

Purchases of Equipment	<u>-</u>
Net Cash Provided by Investing Activities	<u>-</u>

Financing Activities

Repayment of Notes Payable	(5,960)
Change in Compensated Absences	<u>1,109</u>
Net Cash Provided by Financing Activities	<u>(4,851)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	83,374
Cash and Cash Equivalents - Beginning	<u>462,127</u>
Cash and Cash Equivalents - Ending	<u>\$ 545,501</u>

Supplemental Data:

For the year ended June 30, 2004, \$9,891 was paid for interest and no payments were made for income taxes. Furthermore, there were no noncash investing or financing activities.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2004

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

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.

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. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

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

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Statement of Financial Accounting Standards (SFAS) No. 117, net assets and activities are classified in the following manner:

Unrestricted – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Temporarily Restricted – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of temporary restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases unrestricted net assets and decreases temporarily restricted net assets. Expenses are presented as decreases in unrestricted net assets.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2004

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

NEW FINANCIAL REPORTING MODEL

During previous years, the Agency was required by the Governor's Office of Elderly Affairs to apply the financial reporting model established for Governmental Units. Since the Agency is actually a non profit corporation rather than a governmental unit, it has elected to begin using the financial reporting model for non profit organizations. The new financial reporting model has resulted in numerous changes to accounting methods and financial statement presentation. Due to the nature and volume of the changes, the financial statements for the year ended June 30, 2004 cannot be readily compared to reports issued for previous years.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 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.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2004 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Interest bearing demand deposits	545,201	565,108
Total Cash	\$ 545,501	\$ 565,108

CENLA AREA AGENCY ON AGING

Notes to Financial Statements June 30, 2004

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$465,108. However, the uninsured deposits are secured by pledged securities with a market value of \$681,774 at June 30, 2004. Louisiana 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 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2004 are summarized as follows:

Receivables from sub-recipient organizations	\$ 30,685
Other Receivables	705
<hr/>	
Receivables	\$ 31,390

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2004 is presented as follows:

Office furniture and equipment	\$ 16,768
Office building	169,985
<hr/>	
Total	186,753
Accumulated Depreciation	(32,821)
<hr/>	
Property and Equipment, net	\$ 153,932

For the year ended June 30, 2004, depreciation expense totaled \$4,541.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

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

NOTE 6 - TEMPORARILY RESTRICTED NET ASSETS

A portion of the Agency's net assets are restricted for particular activities. These restrictions are described as follows:

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2004

Funds provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs.	\$ 157,897
Funds provided by the Huie-Dellnon Trust restricted for the purpose of developing special programs with Senior Centers	7,500
<hr/>	
Temporarily Restricted Net Assets	\$ 165,397

NOTE 7 – NOTES PAYABLE

Notes payable consist of a bank loan dated October 5, 1999 in the original amount of \$130,000. The balance of the note and accrued interest are payable on demand; however, in the absence of a demand, principal and interest are payable in 180 monthly installments with the final installment due October 5, 2014. Interest accrues at an annual rate of 8.9%. The loan is secured by a continuing security interest in the Agency's bank deposits. Scheduled maturities are summarized as follows:

<u>Fiscal Year Ending June 30th:</u>	
2005	\$ 5,667
2006	7,135
2007	7,807
2008	8,542
2009	9,347
Thereafter	66,897
<hr/>	
Total	105,395
Current Portion	5,667
<hr/>	
Long Term Portion	\$ 99,728

For the year ended June 30, 2004, interest expensed totaled approximately, \$9,891.

NOTE 8 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$5,527.

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October 29, 2004

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, 2004, and have issued our report thereon dated October 29, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States 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 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

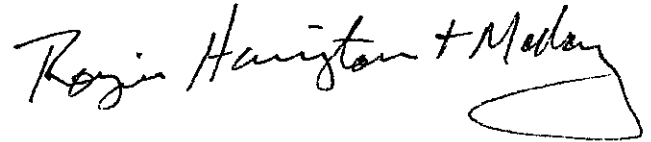
-Members-

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Cenla Area Agency on Aging
October 29, 2004
Page 2

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.

A handwritten signature in cursive script that reads "Rozier, Harrington & McKay". The signature is written in black ink and includes a large, stylized flourish at the end.

ROZIER, HARRINGTON & McKAY
Certified Public Accountants

ROZIER, HARRINGTON & MCKAY

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October 29, 2004

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
Cenla Area Agency on Aging
Alexandria, Louisiana

Compliance

We have audited the compliance of the Cenla 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, 2004. Cenla 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 Cenla Area Agency on Aging's management. Our responsibility is to express an opinion on Cenla Area Agency on Aging's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla 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 Cenla Area Agency on Aging's compliance with those requirements.

In our opinion Cenla 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, 2004.

-Members-

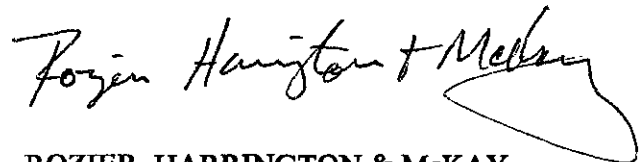
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Internal Control Over Compliance

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



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Cost For the year ended June 30, 2004

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2004 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 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, 2004 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aging):
CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers
CFDA No. 93.045, Title III, Part C - Nutrition Services

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was 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, 2004

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 Cost For the year ended June 30, 2004

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

Departmentalized Statement of Activities Governor's Office of Elderly Affairs Programs For the Year Ending June 30, 2004

	Title III B		Title III C		Louisiana		Title III B		Title III C		Senior		Title		Supplemental		Total	
	Ombudsman	Area Agency Admin.	Area Agency Admin.	Medication Assistance	Services	C-1	C-2	Center	N.S.I.P.	III D	III E	Audits	Senior Center	G.O.E.A.				
Support, Revenues and Transfers																		
Governor's Office of Elderly Affairs	\$ 89,193	\$ 182,011	\$ 65,505	\$ 498,667	\$ 365,620	\$ 854,278	\$ 80,291	\$ 296,938	\$ 29,699	\$ 215,180	\$ 10,932	\$ 3,825	\$ 2,692,139					
Miscellaneous	-	-	-	-	18,632	-	-	-	-	-	21,360	-	-	39,992				
Total Support, Revenues and Transfers	89,193	182,011	65,505	498,667	384,252	854,278	80,291	296,938	29,699	215,180	32,292	3,825	2,732,131					
Expenses																		
Salaries	57,109	89,128	45,391	17,011	-	-	-	-	871	-	-	-	-	209,510				
Fringe benefits	12,190	22,984	6,836	4,466	-	-	-	-	196	-	-	-	-	46,672				
Travel	7,445	14,642	1,218	-	-	-	-	-	-	-	-	-	-	23,305				
Operating services	11,539	53,634	9,701	3,059	-	-	-	-	-	-	32,071	-	-	110,004				
Operating supplies	910	1,623	2,359	463	-	-	-	-	-	-	221	-	-	5,576				
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Grants to sub-recipients:																		
Avoyelles Council on Aging	-	-	-	82,324	8,758	98,637	-	-	5,112	35,702	-	-	-	230,533				
Catahoula Council on Aging	-	-	-	32,126	16,098	36,145	-	-	2,424	15,282	-	-	-	102,075				
Concordia Council on Aging	-	-	-	46,635	9,150	24,725	-	-	2,952	20,489	-	-	-	103,951				
Grant Council on Aging	-	-	-	39,893	23,005	51,625	-	-	2,628	17,973	-	-	-	135,124				
Legal Services on Central Louisiana	-	-	-	24,208	-	-	-	-	-	19,315	-	-	-	43,523				
Lasalle Council on Aging	-	-	-	41,721	11,368	15,174	-	-	2,412	16,477	-	-	-	87,152				
Rapides Council on Aging	-	-	-	148,425	-	61,505	-	-	9,732	66,775	-	-	-	286,437				
Rapides Senior Center	-	-	-	-	-	-	80,291	-	-	-	-	-	3,825	84,116				
Winn Council on Aging	-	-	-	58,336	21,005	43,798	-	-	3,372	23,167	-	-	-	149,678				
Bateman - Caterer	-	-	-	-	277,941	468,670	-	-	-	-	-	-	-	746,611				
Raw Food	-	-	-	-	113,208	210,480	-	-	-	-	-	-	-	323,688				
Non Edibles	-	-	-	-	498,667	1,010,759	80,291	-	29,699	215,180	32,292	3,825	2,687,955					
Total expenses	89,193	182,011	65,505	498,667	480,533	1,010,759	80,291	(252,762)	29,699	215,180	32,292	3,825	2,687,955					
Transfers																		
Change in Net Assets	-	-	-	-	-	-	-	44,176	-	-	-	-	-	44,176				
Beginning net assets (deficit)	-	-	-	-	-	-	-	113,721	-	-	-	-	-	113,721				
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,897				

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Ombudsman For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 88,874</u>	<u>\$ 89,193</u>	<u>\$ 319</u>
<u>Expenses</u>			
Salaries	57,938	57,109	829
Fringe benefits	10,264	12,190	(1,926)
Travel	8,300	7,445	855
Operating services	10,238	11,539	(1,301)
Operating supplies	1,741	910	831
Other	393	-	393
Total expenses	<u>88,874</u>	<u>89,193</u>	<u>(319)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title III C Area Agency Administration For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 182,011</u>	<u>\$ 182,011</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	95,165	89,128	6,037
Fringe benefits	16,859	22,984	(6,125)
Travel	12,606	14,642	(2,036)
Operating services	35,514	53,634	(18,120)
Operating supplies	3,274	1,623	1,651
Other	<u>19,235</u>	<u>-</u>	<u>19,235</u>
Total expenses	<u>182,653</u>	<u>182,011</u>	<u>642</u>
Transfers	<u>642</u>	<u>-</u>	<u>(642)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 72,050</u>	<u>\$ 65,505</u>	<u>\$ (6,545)</u>
<u>Expenses</u>			
Salaries	47,670	45,391	2,279
Fringe benefits	8,445	6,836	1,609
Travel	1,050	1,218	(168)
Operating services	10,679	9,701	978
Operating supplies	2,233	2,359	(126)
Other	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total expenses	<u>72,577</u>	<u>65,505</u>	<u>7,072</u>
Transfers	<u>527</u>	<u>-</u>	<u>(527)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Support Services For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 498,667</u>	<u>\$ 498,667</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	18,312	17,011	1,301
Fringe benefits	3,243	4,466	(1,223)
Travel	450	-	450
Operating services	3,411	3,059	352
Operating supplies	510	463	47
Grants to sub-recipients:			
Avoyelles Council on Aging	82,324	82,324	-
Catahoula Council on Aging	32,126	32,126	-
Concordia Council on Aging	46,635	46,635	-
Grant Council on Aging	39,893	39,893	-
Legal Service of Cenla	24,208	24,208	-
Lasalle Council on Aging	41,721	41,721	-
Rapides Council on Aging	148,425	148,425	-
Winn Council on Aging	58,336	58,336	-
Total expenses	<u>499,594</u>	<u>498,667</u>	<u>927</u>
Transfers	<u>927</u>	<u>-</u>	<u>(927)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 356,200	\$ 365,620	\$ 9,420
Miscellaneous - Rapides Senior Center	-	18,632	18,632
Total Revenue	<u>356,200</u>	<u>384,252</u>	<u>28,052</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	8,758	8,758	-
Catahoula Council on Aging	16,098	16,098	-
Concordia Council on Aging	9,150	9,150	-
Grant Council on Aging	23,005	23,005	-
Lasalle Council on Aging	11,368	11,368	-
Winn Council on Aging	21,005	21,005	-
Bateman	266,816	391,149	(124,333)
Total expenses	<u>356,200</u>	<u>480,533</u>	<u>(124,333)</u>
Transfers	<u>-</u>	<u>96,281</u>	<u>(96,281)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 837,088</u>	<u>\$ 854,278</u>	<u>\$ 17,190</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	98,637	98,637	-
Catahoula Council on Aging	36,145	36,145	-
Concordia Council on Aging	24,725	24,725	-
Grant Council on Aging	51,625	51,625	-
Lasalle Council on Aging	15,174	15,174	-
Rapides Council on Aging	61,505	61,505	-
Winn Council on Aging	43,798	43,798	-
Bateman	<u>505,479</u>	<u>679,150</u>	<u>(173,671)</u>
Total expenses	<u>837,088</u>	<u>1,010,759</u>	<u>(173,671)</u>
Tranfers	<u>-</u>	<u>156,481</u>	<u>(156,481)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Senior Center For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 80,291</u>	<u>\$ 80,291</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	-	-	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	-	-	-
Lasalle Council on Aging	-	-	-
Rapides Senior Center	80,291	80,291	-
Winn Council on Aging	-	-	-
	<u>80,291</u>	<u>80,291</u>	<u>-</u>
Total expenses	<u>80,291</u>	<u>80,291</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 296,938</u>	<u>\$ 296,938</u>	<u>\$ -</u>
<u>Expenses</u>			
Bateman	<u>261,762</u>	<u>-</u>	<u>261,762</u>
Total expenses	<u>261,762</u>	<u>-</u>	<u>261,762</u>
Transfers	<u>-</u>	<u>(252,762)</u>	<u>(252,762)</u>
Change in Net Assets	<u>\$ 35,176</u>	<u>\$ 44,176</u>	<u>\$ 9,000</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIID For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 29,699</u>	<u>\$ 29,699</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	871	871	-
Fringe benefits	196	196	-
Grants to sub-recipients:			
Avoyelles Council on Aging	5,112	5,112	-
Catahoula Council on Aging	2,424	2,424	-
Concordia Council on Aging	2,952	2,952	-
Grant Council on Aging	2,628	2,628	-
Lasalle Council on Aging	2,412	2,412	-
Rapides Council on Aging	9,732	9,732	-
Winn Council on Aging	<u>3,372</u>	<u>3,372</u>	<u>-</u>
Total expenses	<u>29,699</u>	<u>29,699</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 215,180</u>	<u>\$ 215,180</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	35,702	35,702	-
Catahoula Council on Aging	15,282	15,282	-
Concordia Council on Aging	20,489	20,489	-
Grant Council on Aging	17,973	17,973	-
Legal Service of Cenla	19,315	19,315	-
Lasalle Council on Aging	16,477	16,477	-
Rapides Council on Aging	66,775	66,775	-
Winn Council on Aging	<u>23,167</u>	<u>23,167</u>	<u>-</u>
Total expenses	<u>215,180</u>	<u>215,180</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Sub-Recipient Audits For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental - Governor's Office of Elderly Affairs	\$ 10,932	\$ 10,932	\$ -
Sub-Recipient Audit Assessments	<u>13,514</u>	<u>21,360</u>	<u>7,846</u>
Total Revenues	<u>24,446</u>	<u>32,292</u>	<u>7,846</u>
<u>Expenses</u>			
Operating services	23,965	32,071	(8,106)
Operating supplies	<u>481</u>	<u>221</u>	<u>260</u>
Total expenses	<u>24,446</u>	<u>32,292</u>	<u>(7,846)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Supplemental Senior Center For the year ended June 30, 2004

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 3,825</u>	<u>\$ 3,825</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	-	-	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	-	-	-
Lasalle Council on Aging	-	-	-
Rapides Senior Center	3,825	3,825	-
Winn Council on Aging	-	-	-
Total expenses	<u>3,825</u>	<u>3,825</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Changes in Property and Equipment For the year ended June 30, 2004

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 16,768	\$ -	\$ -	\$ 16,768
Office Building	<u>169,985</u>	<u>-</u>	<u>-</u>	<u>169,985</u>
Total	186,753	-	-	186,753
Accumulated Depreciation	<u>(28,280)</u>	<u>(4,541)</u>	<u>-</u>	<u>(32,821)</u>
Property and Equipment, net	<u>\$ 158,473</u>	<u>\$ (4,541)</u>	<u>\$ -</u>	<u>\$ 153,932</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2004

<u>FEDERAL GRANTOR / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant Year Ended</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Title IIIB - Ombudsman	93.044	6/30/04	\$ 60,324	\$ 60,324	\$ 60,324
Title IIIB - Support Services	93.044	6/30/04	<u>423,614</u>	<u>423,614</u>	<u>423,614</u>
* Subtotal - CFDA 93.044			<u>483,938</u>	<u>483,938</u>	<u>483,938</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/04	136,508	136,508	136,508
C-1 Congregate Meals	93.045	6/30/04	353,522	353,522	353,522
C-2 In-Home Delivered Meals	93.045	6/30/04	<u>277,952</u>	<u>277,952</u>	<u>277,952</u>
* Subtotal - CFDA 93.045			<u>767,982</u>	<u>767,982</u>	<u>767,982</u>
Title IIID - In-Home Services	93.043	6/30/04	29,699	29,699	29,699
Title IIIE - Caregiver	93.052	6/30/04	166,895	166,895	166,895
Nutritional Services Incentive Program	93.053	6/30/04	<u>297,417</u>	<u>296,938</u>	<u>252,762</u>
Total U.S. Dept. of Health and Human Services			<u>1,745,931</u>	<u>1,745,452</u>	<u>1,701,276</u>
Total			<u>\$1,745,931</u>	<u>\$1,745,452</u>	<u>\$1,701,276</u>

Note

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

* Denotes Major Programs

CENLA AREA AGENCY ON AGING

Unaudited - Schedule of Priority Services Title III, Part B - Grant for Supportive Services For the year ended June 30, 2004

		Percent of GOEA Grant
ACCESS (30%):		
Assisted transportation	\$ -	
Case management	-	
Transportation	426,978	
Information & assistance	61,828	
Outreach	<u>160,673</u>	
Total access expenses	\$ 649,479	<u>132%</u>
IN HOME (15%):		
Homemaker	130,382	
Chore	29,165	
Telephoning	37,864	
Visiting	-	
Audit/daycare/health	-	
Personal care	<u>-</u>	
Total in home expenses	197,411	<u>40%</u>
LEGAL (5%):		
Legal assistance	24,208	<u>5%</u>
NONPRIORITY SERVICES	<u>109,544</u>	
TOTAL IIIB - SUPPORTIVE SERVICES EXPENDITURES	980,642	
LESS:		
Participant contributions	(12,561)	
Other public support	(237,600)	
Transfers in	<u>(231,814)</u>	
TITLE IIIB - SUPPORTIVE SERVICES GRANT	498,667	
LESS:		
Transfers of contract allotments	-	
State homemaker	(6,011)	
State transportation	-	
ADD - Funds returned to GOEA (Catahoula Non Performance)	<u>-</u>	
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments	<u>492,656</u>	