

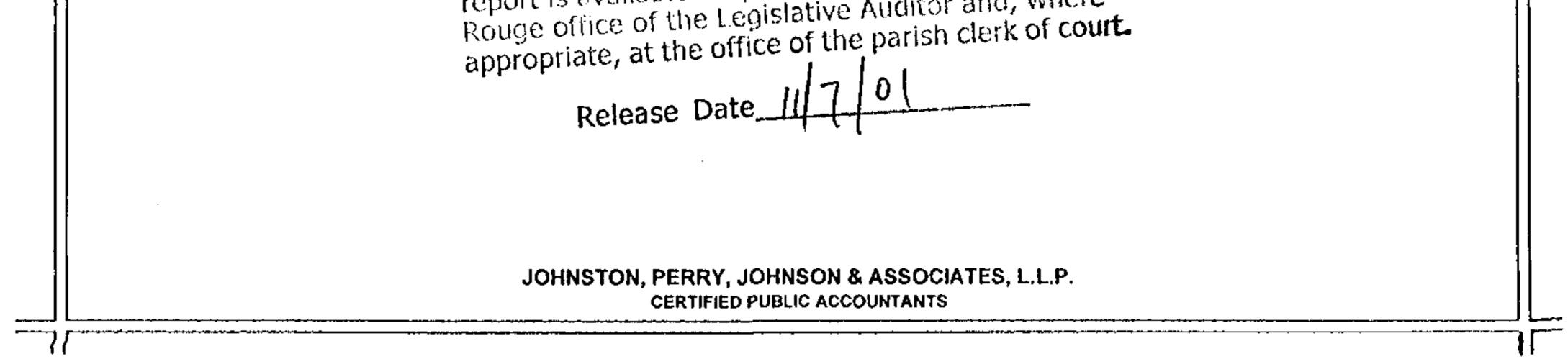
FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

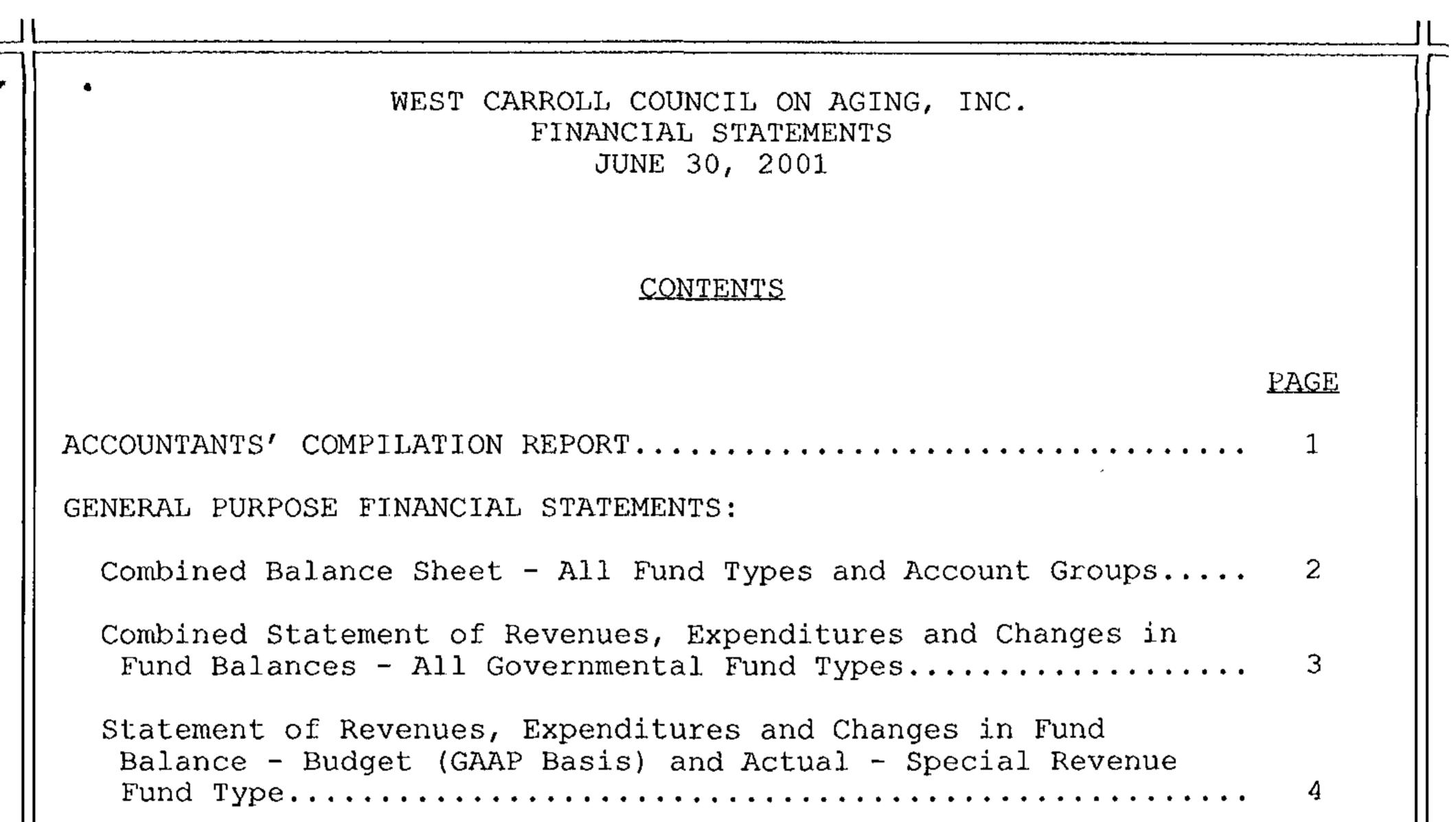
JUNE 30, 2001

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

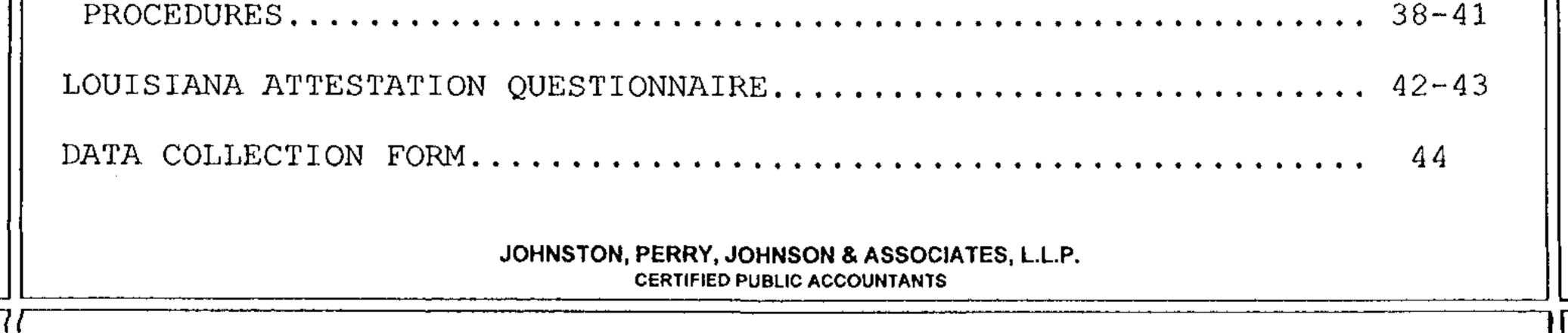


- - . .

\_- \_ · ·



Notes to Financial Statements	5-22
SUPPLEMENTARY FINANCIAL INFORMATION:	
Schedule 1 - Schedule of Program Revenues, Expenditures and Changes in Fund Balance - General Fund	23
Schedule 2 - Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	24-27
Schedule 3 - Schedule of Expenditures - Budget and Actual	28-31
Schedule 4 - Schedule of Priority Services - Title III, Part B - Grant for Supportive Services	32
Schedule 5 - Comparative Schedule of General Fixed Assets and Changes in General Fixed Assets	33
Schedule 6 - Schedule of Federal Award Expenditures	34-35
MANAGEMENT'S CORRECTIVE ACTION PLAN - CURRENT YEAR	36
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS	37
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON	



•

# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

JULIAN B. JOHNSTON, CPA ROWLAND H. PERRY, CPA, APC CHARLES L. JOHNSON, JR., CPA

PAM BATTAGLIA, CPA JAY CUTHBERT, CPA JAY HUGHES, CPA VIOLET M. ROUSSEL, CPA



Certified Public Accountants 3007 Armand Street Monroe, Louisiana 71201 Telephone (318) 322-5156 or (318) 323-1411 Facsimile (318) 323-6331 Accounting & Auditing

- H.U.D. Audits

- Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
  - Individual & Partnership
  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

September 27, 2001

#### ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors West Carroll Council on Aging, Inc. Oak Grove, Louisiana

We have compiled the accompanying general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 2001 as listed in the table of contents, and the accompanying supplementary information contained in Schedules 1 through 6, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the West Carroll Council on Aging, Inc. We have not audited or reviewed the accompanying general purpose financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

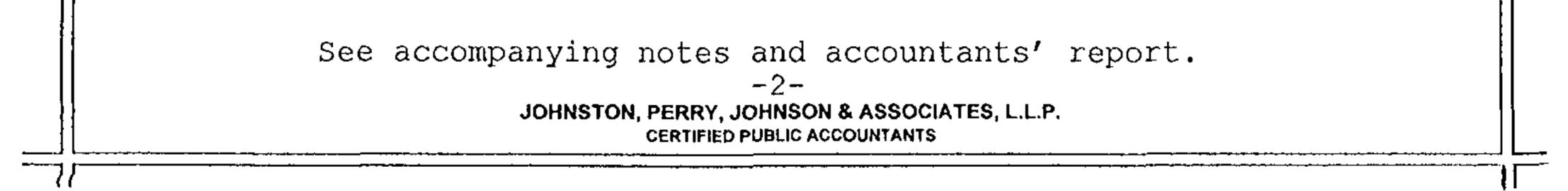
In accordance with the <u>Louisiana Governmental Audit Guide</u> and the provisions of state law, we have issued a report, dated September 27, 2001 on the results of our agreed-upon procedures.

Johnston, Perry, Johnson & Resociates, J.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

#### MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS and SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

• WES				ING, INC.		
COMBINED BALANO			LOUISIAN TUND TYPE		COUNT GRO	DUPS
		JUNE 30	-			
WITH COMPARAT:	IVE TOTA	LS FOR I	HE YEAR	ENDED JUN	NE 30, 20	000
	GOVERN	ΜΕΝͲΔΤ.				
	FUND		ACCOUNT	<u>r groups</u>		
	CENEDAT	SPECIAL	GENERAL FIXED	GENERAL LONG-TERM DEBT		TALS IDUM_ONLY) 2000
<u>ASSETS</u>	<u>GENERAL</u>	<u>REVENUE</u>	<u>ASSETS</u>	<u> </u>	<u>4001</u>	2.000
Cash	_	13,737	_	<b>_</b>	13,737	14,317
Grants Receivable	-	1,188			1,188	2,422
Accounts Receivable	3,050	-	-		3,050	4,912
Prepaid Expenses		-		-	-	-
Fixed Assets Amount to be Provided	-		197,480		197,480	198,443
for Retirement of						
General Long-Term Debt	<u> </u>		<u> </u>	<u>26,889</u>	26,889	27,367
TOTAL ASSETS	<u>3,050</u>	<u>14,925</u>	<u>197,480</u>	<u>26,899</u>	<u>242,344</u>	<u>247,461</u>
LIABILITIES						
Accounts Payable	2,198	5,373	_	_	7,571	8,007
Note Payable - Bank		-	—	750	750	2,910
Note Payable (House) Long-Term Debt:			-	9,728	9,728	10,630
Accumulated Unpaid Vacation	<del>_</del>	- <del></del>		<u>16,411</u>	<u>16,411</u>	<u>13,827</u>
TOTAL LIABILITIES	<u>2,198</u>	<u>5,373</u>	0	<u>26,889</u>	<u>34,460</u>	<u>35,374</u>
FUND EQUITY						
Fund Equity: Fund Balances:						
Unreserved:						
Undesignated	852	9,552	-	_	10,404	13,644
Investment in General Fixed Assets		<u> </u>	<u>197,480</u>		<u>197,480</u>	<u>198,443</u>
TOTAL FUND EQUITY	852	9,552	<u>197,480</u>	<u> </u>	207,884	212,087
				_		

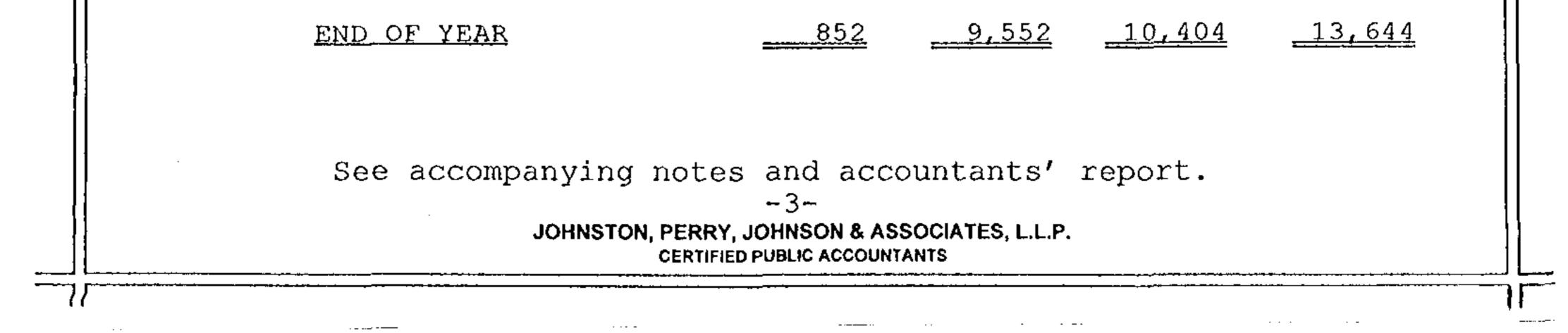


.

- -

---

l r				······································				
	• WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED JUNE 30, 2001 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000							
		<u>general</u>	SPECIAL <u>REVENUE</u>		PALS DUM ONLY) 2000			
	<u>REVENUES</u> Intergovernmental Miscellaneous	21,779 <u>58,379</u>	167,416 _ <u>45,343</u>	189,195 <u>103,722</u>	187,842 <u>110,868</u>			
	TOTAL REVENUES	<u>80,158</u>	<u>212,759</u>	<u>292,917</u>	<u>298,710</u>			
	EXPENDITURES							
	Current:	04 014	100 510	100 004	100 155			
	Salaries	21,314	106,510	127,824	136,155			
	Fringe	1,906	9,773	11,679	12,730			
	Travel	311	2,579	2,890	2,315			
	Operating Services	17,828	69,407	87,235	80,958			
	Operating Supplies	1,750	53,145	54,895	54,182			
	Other Costs	9,350	2,284	11,634	9,505			
	Capital Outlay	<del></del>	 		<u> </u>			
	TOTAL EXPENDITURES	<u>52,459</u>	243,698	<u>296,157</u>	<u>299,024</u>			
	Excess (Deficiency)of							
	Revenues Over Expenditures	27,699	( 30,939)	( 3,240)	( 314)			
	OTHER FINANCING SOURCES (USES)							
	Operating Transfers In		60,301	60,301	62 <b>,</b> 636			
	Operating Transfers Out	(28, 174)	( 32,127)	( 60,301)	( 62,636)			
	Proceeds from Sale of Fixed							
	Assets	<u> </u>	<u> </u>	<b></b>	550			
	Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	( 475)	( 2,765)	( 3,240)	236			
	<u>FUND BALANCES (DEFICIT)</u> Beginning of Year Funds Reprogrammed - Prior Year	1,327	12,317	13,644	13,461 ( <u>53</u> )			



WEST CARROLL COU OAK GROVI STATEMENT OF REVENUES, EXPENDIT	E, LOUISIAN	A	UND BALANCE -
BUDGET (GAAP BASIS) AND A	CTUAL - SPI	ECIAL REVEN	
FOR THE YEAR EN	NDED JONE S	50, 2001	
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE ( <u>UNFAVORABLE</u> )
REVENUES			
Intergovernmental	165,455	167,416	( 39)
Miscellaneous	26,166	45,343	<u>19,177</u>
<u>TOTAL REVENUES</u>	<u>193,621</u>	<u>212,759</u>	<u>19,138</u>
EXPENDITURES			
Current:			
Salaries	109,335	106,510	2,825
Fringe	10,069	9,773	296
Travel	2,318	2,579	(261) (25 570)
Operating Services	43,829	69,407	(25,578)
Operating Supplies	52,740	53,145	( 405) 1,220
Other Costs Conital Outlaw	2,504	2,284	1,220
Capital Outlay	• <u>••</u> ••	<u> </u>	<b></b>
TOTAL EXPENDITURES	<u>221,795</u>	<u>243,698</u>	( <u>21,903</u> )
Excess (Deficiency) of	1 20 1241	( 20 020)	1 2 7(5)
Revenues over Expenditures	( 28,174)	(30,939)	(2,765)
OTHER FINANCING SOURCES (USES)		CO 001	1 005
Operating Transfers In	59,274	60,301	1,027
Operating Transfers Out	( <u>31,100</u> )	( <u>32,127</u> )	( <u>1,027</u> )
Excess (Deficiency) of Revenues and Other Sources			
Over Expenditures and Other Uses	-0-	( 2,765)	(2,765)
መጠለጉ ወለነአለምምሮ			
<u>FUND BALANCES</u> Beginning of Year	<u> </u>	12,317	_
Funds Reprogrammed	-		<b>*</b>
runds neprogrammed	<del>_ / / <del>_</del></del>	••	<b></b>

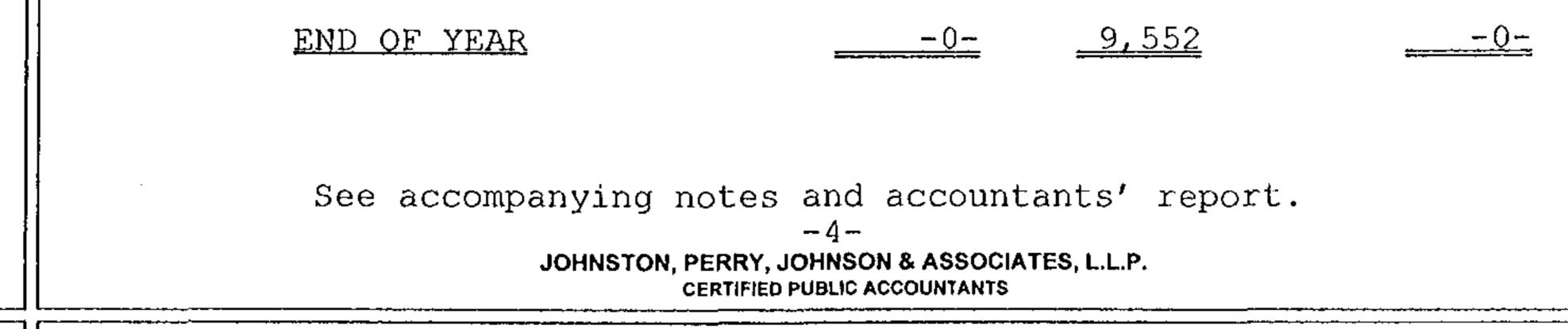
- -

----

- - - - -

----

\_\_\_\_\_



.. \_ \_ \_ \_ \_

- · - ·- - -----

.....

#### NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Carroll Council on Aging, Inc. is a nonprofit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state and local government agencies which may impose certain restrictions upon how the Council

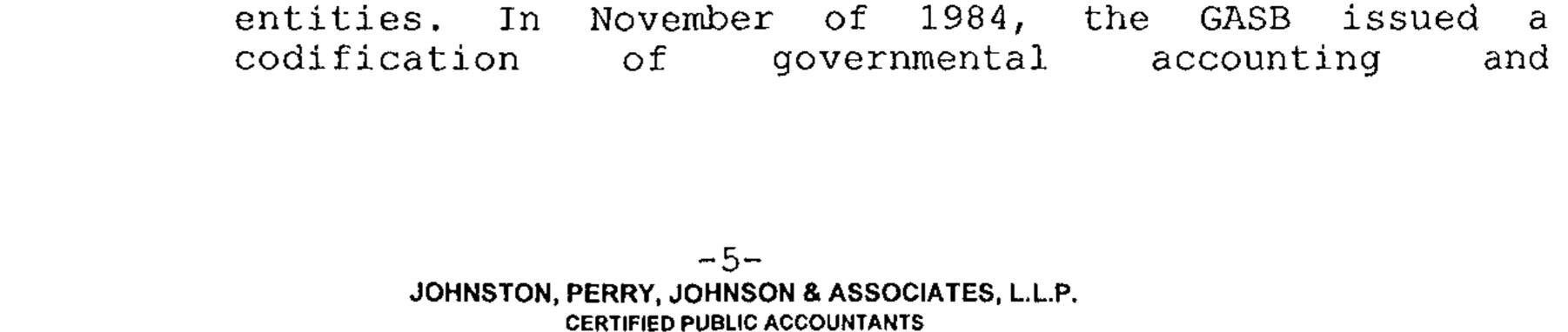
can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of the West Carroll Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental



\_

NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

b. Presentation of Statements: (Continued)

financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by <u>Government Auditing</u> <u>Standards</u>, issued by the Comptroller General of the United States; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Louisiana Governmental Audit Guide.

#### c. Fund Accounting:

.

The Council uses funds and account groups to report 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 relating to certain functions or activities.

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of

	general long-term debt.	۲.
	-6-	
	JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS	
=		

NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

c. Fund Accounting: (Continued)

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

#### <u>General Fund</u>

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

The following types of programs comprise the Council's General Fund:

#### Local

Local funds are received from various local sources; such funds not being restricted to any special use.

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local program.

#### PCOA (Act 735)

PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion.

#### TITLE XIX FUND

The Title XIX Fund is used to account for funds which are used to provide payments for medical services provided to (1) cash assistance recipients, (2) members of certain mandatory and -7-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

#### NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

Title XIX Fund (Continued)

optional groups who do not receive cash assistance, and (3) other medically needed people who qualify under program guidelines. Title XIX Funds are provided by the United States Department of Health and Human Services as direct reimbursement for costs incurred by the Council.

#### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

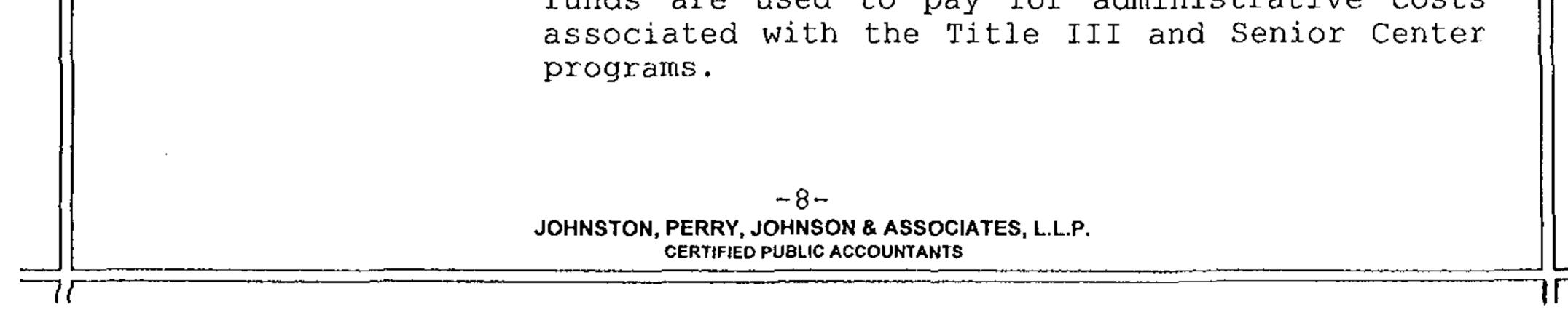
The following are the funds which comprise the Council's Special Revenue Funds:

#### <u>Title III B Supportive Services Fund</u>

Title III B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

#### <u>Title III C-1 Area Administration Fund</u>

The Title III C-1 Area Administration Fund is used to account for the administration of Special Programs for the Aging. Title III C administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs



NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

c. Fund Accounting: (Continued)

<u>Special Revenue Funds</u> (Continued)

<u>Title III C-1 Congregate Meals Fund</u>

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

#### Title III C-2 Home Delivered Meals Fund

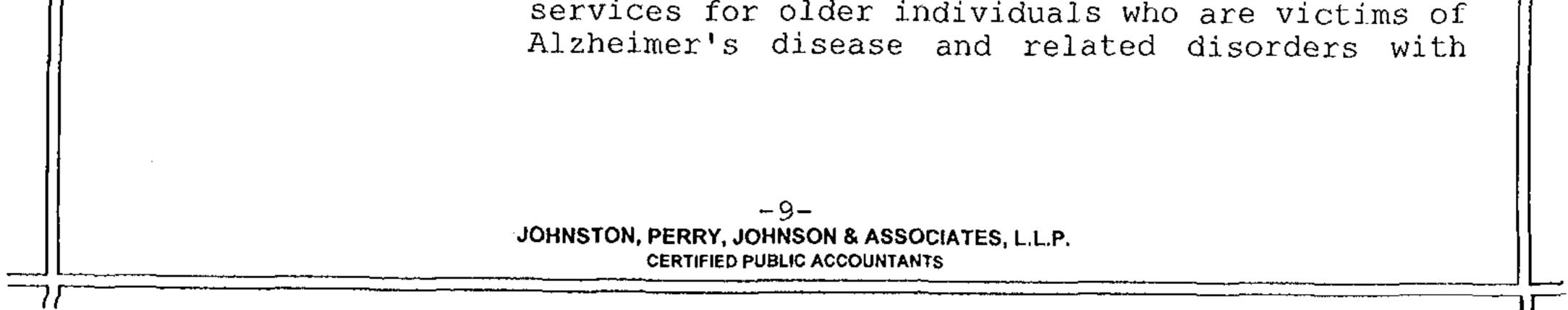
Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

#### Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

#### <u>Title III D Fund</u>

The III D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive



NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

<u>Title III D Fund</u> (Continued)

neurological and organic brain dysfunction, and to the families of such victims. Title III D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Audit Fund

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

### <u>Utility Assistance Fund</u>

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to West Carroll Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

## Supplemental Senior Center

The Supplemental Senior Center fund is used to support the Senior Center Program appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affaris, which passes thru the funds to the Council.

#### -10-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

#### <u>USDA</u> Fund

The USDA Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

#### <u>Ombudsman Fund</u>

The Ombudsman Fund is used to account for funds used to provide long-term care residents age 60 and older residing in long-term care facilities a representative to ensure that such resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. There were no Ombudsman Funds received for the year ended June 30, 2001.

#### Title III F Fund

The Title III F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home in-jury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

-11-

NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

c. Fund Accounting: (Continued)

<u>Special Revenue Funds</u> (Continued)

<u>Title III F Fund</u> (Continued)

areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

#### Emergency Food and Shelter Fund

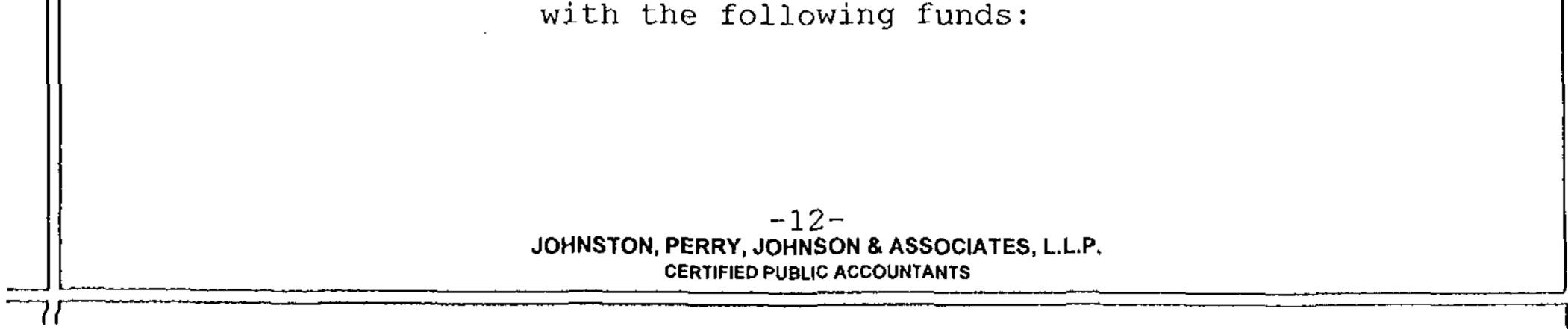
This fund is used to account for the administration of funds whose purpose is to provide food and shelter assistance to individuals, to supplement and extend current available resources, but not to substitute or reimburse ongoing programs and services.

#### FTA Fund

The FTA Fund is used to account for the acquisition of vehicles purchased in part with federal funds under various capital assistance programs. The Louisiana Department of Transportation and Development (DOTD) coordinates the receipt and disbursement of the FTA funds and the required matching funds from the Council.

The Council has entered into two agreements with the DOTD to purchase two vans under an FTA program. The Council is responsible for matching 30% of the purchase price of each van.

The first van was acquired on February 23, 1998



# NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

FTA Fund (Continued)

<u>FUNDS PROVIDED BY</u> FTA/LA DOTD	<u>AMQUNT</u> 18,813	<u> </u>
Matching/West Carroll Police Jury	<u>8,063</u>	_30
TOTAL COST	<u>26,876</u>	<u>100</u>

The second van was acquired on August 30, 1998 and was funded as follows:

<u>MATCHING FUNDS - WCCOA</u> : Included in Prepaids	<u>AMOUNT</u> 679	<u> </u>
Funded at Local Financial Institution (Loan) FTA/LA DOTD Grant	6,000 <u>15,586</u>	27 _70
TOTAL COST	<u>22,265</u>	<u>100</u>

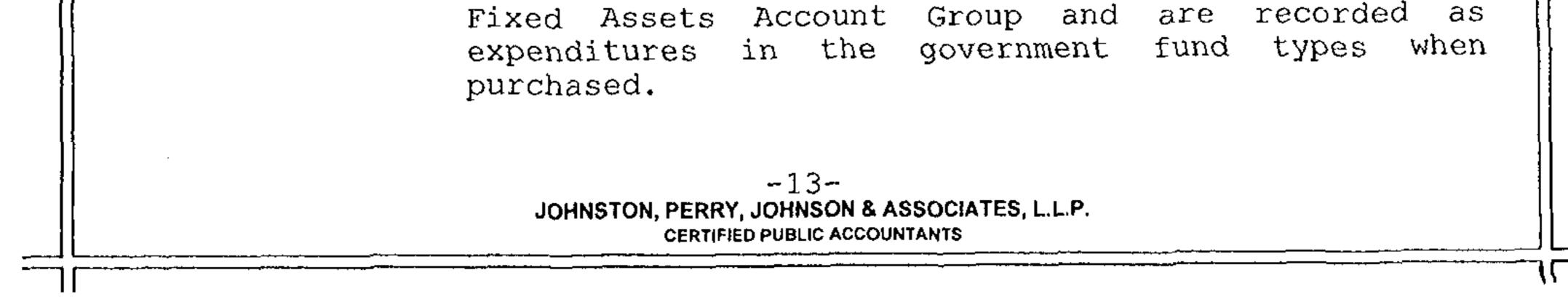
There were no vehicles purchased during the year ended June 30, 2001.

d. Account Groups:

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

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of West Carroll Council on Aging, Inc. are accounted for (capitalized) in the General



NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

d. Account Groups: (Continued)

<u>General Long-Term Debt</u>

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.

e. Basis of Accounting:

The accounting and financial reporting treatment applied to

a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

### f. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet.

#### g. Budget Policy:

The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

-14-

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Budget Policy: (Continued)

for each program's grant award. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

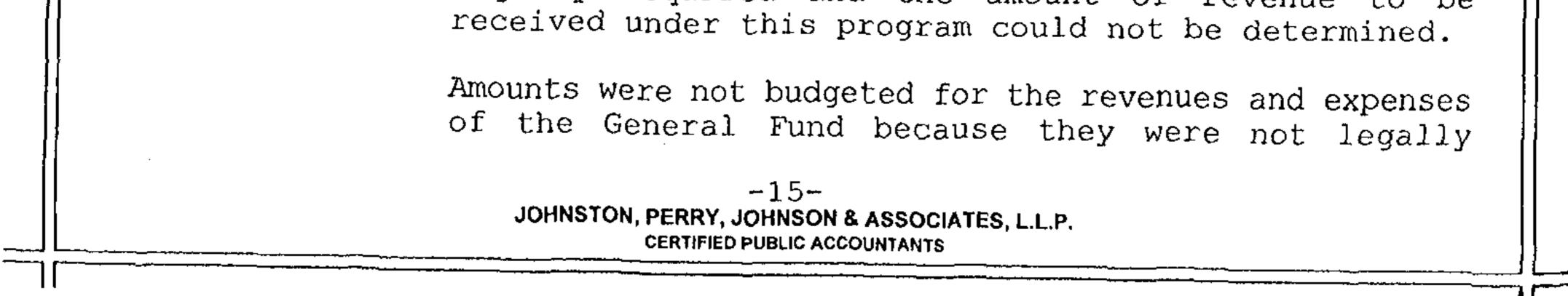
Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The last approved amendment during the year was effective May 9, 2000.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

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

Expenditures cannot legally exceed appropriations on an individual fund level,

Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be



NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

g. Budget Policy: (Continued)

required and the amount of revenue to be received under this program could not be determined.

h. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

i. Fixed Assets, Including Property Leased Under Capital Leases:

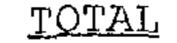
All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

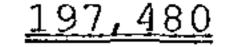
Capital leases are recorded at the inception of the lease as capital outlay expenditures and other financing sources in governmental fund types and as assets and liabilities in the General Fixed Asset and General Long-Term Debt account groups, respectively. Lease payments are recorded as expenditures on the due date and reported as a reduction of the capitalized lease obligation in the General Long-Term account group.

The Council has classified its fixed assets as follows:

Balance <u>6/30/01</u> 125,763 <u>71,717</u>

Equipment and Furniture Real Property





-----

# Donated assets represent \$-0- of the above total for June 30, 2001.

-16-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

#### NOTE 1 - <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

j. Comparative Data:

5

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

k. Annual and Sick Leave:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave.

1. Related Party Transactions:

There were no related party transactions during the year.

m. Management's Use of Estimates:

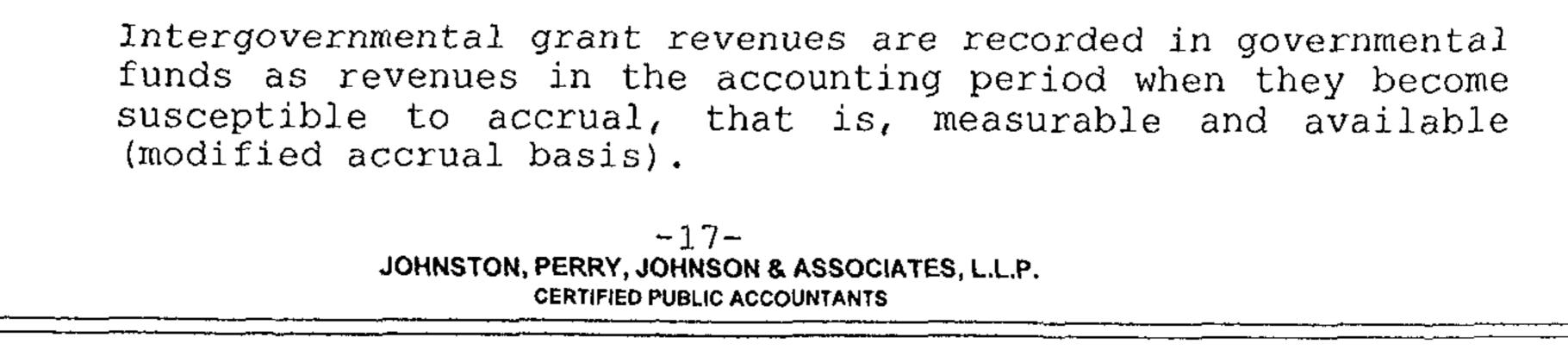
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

n. Advertising Costs

There were no advertising costs for the year ended June 30, 2001.

NOTE 2 - <u>REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC</u> SUPPORT, AND MISCELLANEOUS REVENUES

Intergovernmental Grants



NOTE 2 - REVENUE RECOGNITION - INTERGOVERNMENTAL GRANTS, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES (Continued)

Intergovernmental Grants (Continued)

Senior Center, State Allocation (Act 735), Title III B, C-1, C-2, D, F, and Ombudsman 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. JTPA and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

USDA 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.

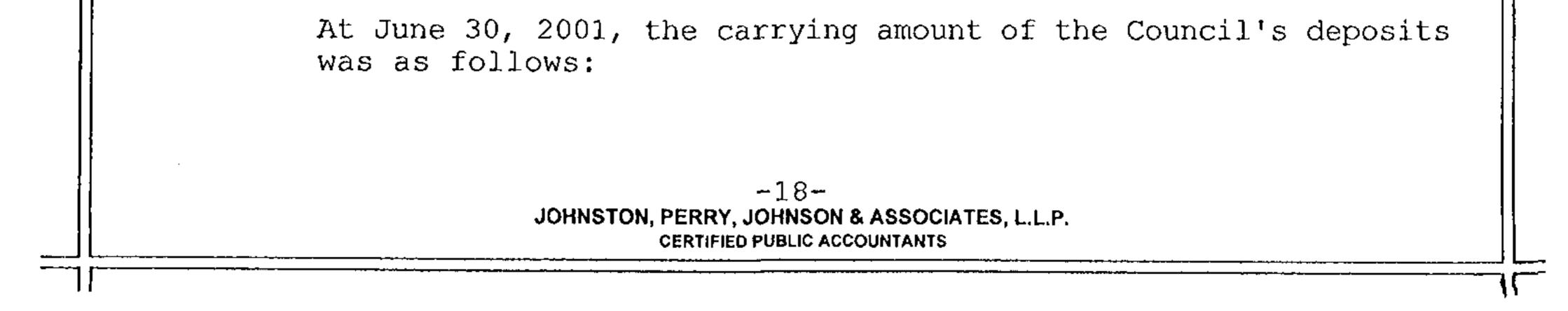
# Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Hands program. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

## <u>OJT/JTPA Reimbursement</u>

Certain salaries are being supplemented by funds provided through the Job Training Partnership Act and the On Job Training Program. The Council participates in this program with the Union Council on Aging. The amount of such reimbursements during the fiscal year was immaterial and is shown netted in salary expenses in the USDA Program.

# NOTE 3 - <u>CASH IN BANK</u>



NOTE 3 - <u>CASH IN BANK</u> (Continued)

Operating - checking3,277Payroll - checking1,126Special - checking9,334

Cash on deposit in banks <u>13,737</u>

The related bank balance (collected deposits) at that date was \$23,366. All of the deposits were covered by federal depository insurance. GASB Statement 3 categorizes the credit risk of these deposits as Category 1 because they are fully insured.

#### NOTE 4 - <u>GRANTS RECEIVABLE</u>

Grants receivable at June 30, 2001, consisted of reimbursements for expenses incurred under the following program:

	for expenses incurred un	der the follo	wing progra	ım:
	<u>Program</u> Title III - Cash-in-Lieu	(USDA) Speci	<u>Fund</u> al Revenue	<u>Amount</u> <u>1,188</u>
	Management believes all reserve for bad debts is		are colled	ctible and no
NOTE 5 -	CHANGES IN GENERAL FIXED	ASSETS		
	A summary of changes in	general fixed	assets was	as follows:
	Furniture and Equipment Real Property	Balance June 30, <u>2000 Addit</u> 126,726 <u>71,717</u>	<u>ions Deleti</u> - g	Balance June 30, <u>ons 2001</u> 63 125,763 <u>- 71,717</u>
	<u>Total General Fixed</u> <u>Assets</u>	<u>198,443</u>	<u>-0-</u>	<u>197,480</u>
	The deletions represent	obsolete equi	pment that	was disposed.
NOTE 6 -	IN-KIND CONTRIBUTIONS			

The Council received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective

basis available by which to measure the value of such services.

# In-kind contributions consisted of the time donated by volunteer workers at the senior centers and meal site.



#### NOTE 7 - BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

#### NOTE 8 - <u>INCOME TAX STATUS</u>

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501 (c)(3) of the Internal Revenue Code as an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax.

#### NOTE 9 - <u>CHANGES IN LONG-TERM DEBT</u>

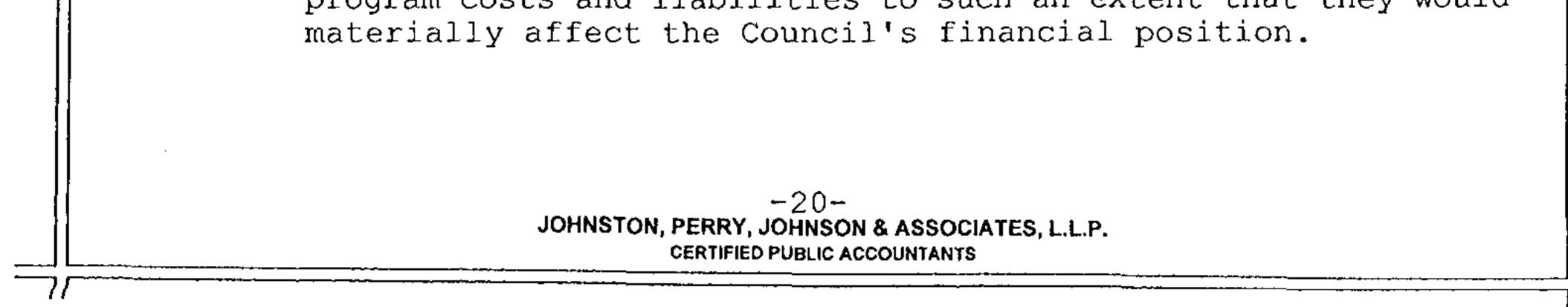
The following is a summary of transactions relating to the Council's long-term debt during the fiscal year 2001:

	Balance		Balance
	July 1,	Net Increase	June 30,
	2000	( <u>Reductions</u> )	2001
Note Payable - House	10,630	( 902)	9,728
Accumulated Unpaid Vacation	13,827	2,584	16,411
Note Payable-WCNB	2,910	( <u>2,160</u> )	<u> </u>
TOTALS	<u>27,367</u>	( <u>478</u> )	<u>26,889</u>

#### NOTE 10 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 2001. In addition, the Council has no knowledge of any pending or threatened litigation. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would



#### NOTE 11 - ECONOMIC DEPENDENCY

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

#### NOTE 12 - <u>RISK MANAGEMENT</u>

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur.

#### NOTE 13 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 2001.

	<u></u>	<u>Funds Transferred Out</u>				
				Genera	al Fund	
			Supple- mental			
	Senior	5	Senior		PCOA	
<u>Funds Transferred In</u>	<u>Center</u>	USDA C	<u>Center</u>	<u>Local</u>	<u>Act 735</u>	<u>Total In</u>
Title III B-						
Administration	_		-	1	47	48
Supportive Services	13,886		4,158	6,392	16,210	40,646
Title III-C-1	-	12,014	-	2	5,521	17,537
Title III-C-2		2,069	<u> </u>	<b>**</b>	-	2,069
Ombudsman		-	-	•		-
Title III-D	-	~	-	•		
Title III-F		•			<u> </u>	<u> </u>
TOTAL OUT	<u>13,886</u>	<u>14,083</u>	<u>4,158</u>	<u>6,395</u>	<u>21,779</u>	<u>60,301</u>

#### JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

-21-

#### NOTE 14 - NOTES PAYABLE

Lender	<u>Current</u>	<u>Long-Term</u>	<u>Rate</u>	<u>Security</u>
Financial Institution	750	-	9.75%	Vehicle
Individual	976	8,752	8.00%	Real Estate

Five year debt maturities as follows:

2002	1,726
2003	1,056
2004	1,142
2005	1,236
2006	1,337
Thereafter	3,981

NOTE 15 - USDA REPORTING

Intergovernmental revenue reported for USDA on Schedule 2 of the supplemental information in the amount of \$14,053 does not agree with the reports submitted to the GOEA. The amount reported to GOEA for revenue totals \$14,028. The \$55 difference represents a prior year difference from the audit report to the amounts reported to GOEA. The ending fund balance now agrees with the reports submitted by the Council to GOEA.

# -22-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

- . -................

· · · · **-** ·

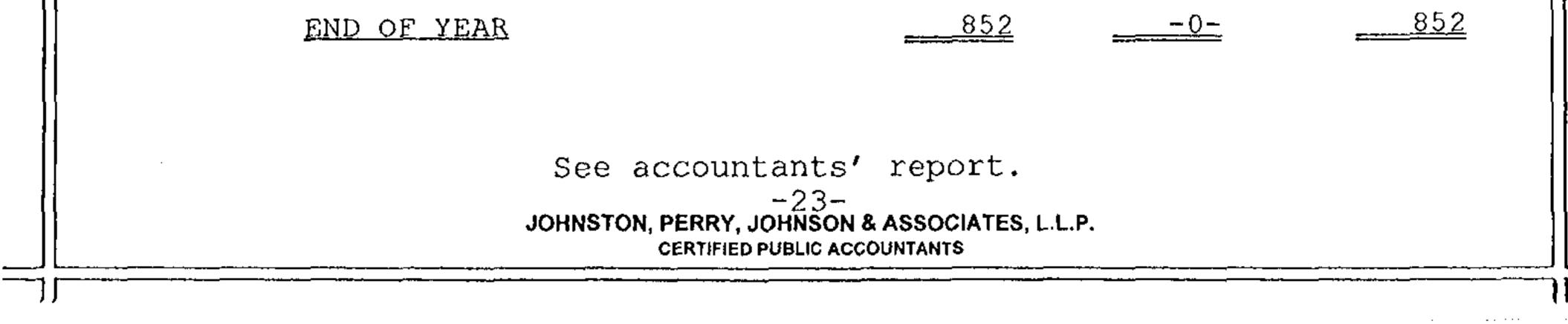
-- --- - - -- . . . -- - - · \_\_\_\_\_ 1 .

# SUPPLEMENTARY FINANCIAL INFORMATION

#### JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

••

,	SCHEDULE OF PROGRAM REVENUES	, LOUISIANA 5, EXPENDITURES - GENERAL FUND	AND CHANGES	<u>SCHEDULE 1</u> IN
			OF THE GENER	AL FUND
		LOCAL ( <u>UNRESERVED</u> )	PCOA ( <u>ACT 735</u> )	TOTALS
	REVENUES			
	Intergovernmental:			
	Office of Elderly Affairs		21,779	21,779
	Miscellaneous:			
	Contract Meal Income	17,164	_	17,164
ĺ	Management Fee Income	-	-	15 060
	Title XIX	15,268	-	15,268
ĺ	Contributions and Other	<u>25,947</u>	——————————————————————————————————————	<u>25,947</u>
	TOTAL REVENUES	<u>58,379</u>	21,779	<u>80,158</u>
	EXPENDITURES			
	Current:			
1	Salaries	21,314	-	21,314
ļ	Fringe	1,906	-	1,906
Í	Travel	311	<b>–</b>	311
	Operating Services	17,828	-	17,828
	Operating Supplies	1,750 9,350		1,750 9,350
	Other Costs	9,330	—	-
	Capital Outlay			<u>+</u>
	TOTAL EXPENDITURES	<u>52,459</u>	<u>-0-</u>	<u>52,459</u>
	Excess of Revenues Over (Under) Expenditures	5,920	21 <b>,</b> 779	27,699
	OTHER FINANCING SOURCES (USES)			
[	Operating Transfers In	<del>_</del> .	-	·
	Operating Transfers Out	( <u>6,395</u> )	( <u>21,779</u> )	(28,174)
	Excess of Revenues and Other			
	Sources Over (Under)		<u> </u>	( <b>4575</b> )
	Expenditures and Other Uses	( 475)	-0-	( 475)
- {	FUND BALANCES			
	Beginning of Year	1,327		1,327
		05.0		05.0



. . . . ... - · - · - · - -

. .

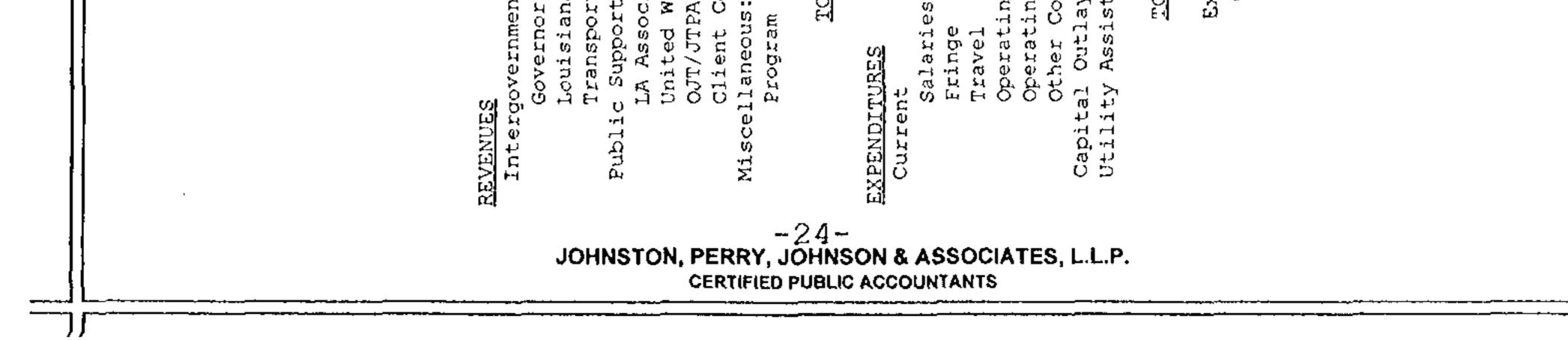
.

\_\_\_\_\_

SCHEDULE 2	TITLE TITLE <u>LIL-D</u> <u>LIL-F</u>				1                 		
IN	SENTOR CENTER				1, 200 1, 137 1, 899 1, 1 1, 200		
AND CHANGES	TITLE III C-2	34,630		<u> 40,223</u>	16, 227 1, 493 9, 602 14, 629	<u>42,292</u> ( 2,069)	
ITURES FUNDS 2001	TITLE III C-1	46,337	3 <b>,</b> 293	<u>17,436</u> 67,066	31,590 2,890 2,890 14,700 34,657 336	<u>84,603</u> (17,537)	
COUNCIL ON ROVE, LOUISI M REVENUES, - SPECIAL R AR ENDED JUNI	TITLE ILL C-1 AREA ADMINISTRATION	6,945		<u>6,945</u>	4, 096 369 1, 957 390 65 65	<u>6.993</u> ( 48)	e accountants' report
WEST CARROLL OAK G SCHEDULE OF PROGRAN FUND BALANCES FOR THE YEA	TITLE III B SERVICES	ts 41,527		834 42,361	53, 397 4, 884 1, 814 3, 469 1, 761	<u>83,007</u> (40,646)	ອ ອີ ອີ
COMBINING S		mental: Nor's Office of Elderly Affairs Lana Department of Dortation and Development	ort: sociation of Councils on Aging May PPA Reimbursements Contributions	us: am Income <u>TOTAL REVENUES</u>	ies e ting Services ting Supplies Costs lay istance	TOTAL EXPENDITURES Excess of Revenues Over (Under) Expenditures	

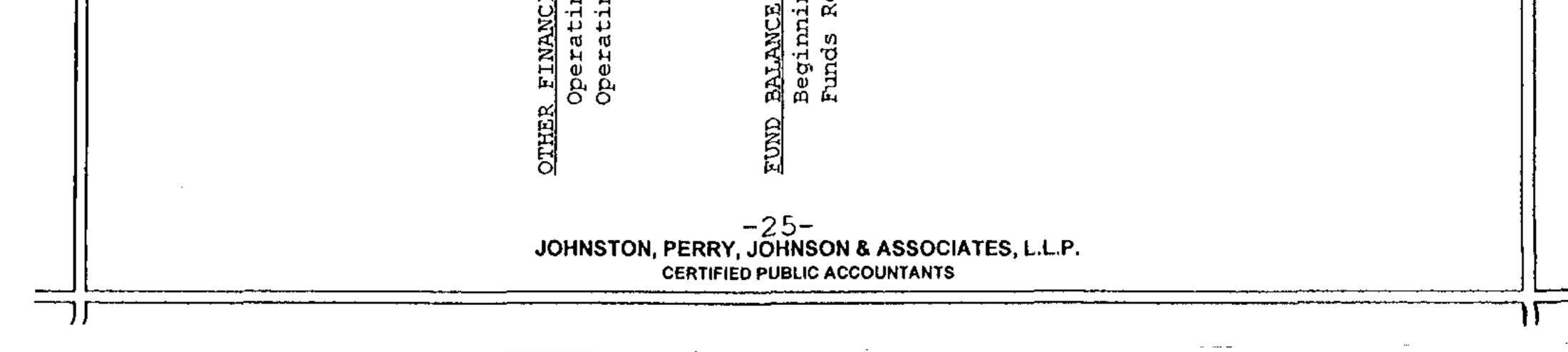
\_-----

----



-----\_ \_\_\_ ..\_ . 

		 					 	٦L
,	SCHEDULE 2 (CONTINUED)	TITLE III-E	r-4 4		J J	- -		
	N U	TITLE LIL-D			· '			
	ZH	SENIOR CENTER	- ( <u>13, 886</u> )	   		-0-		
	CHANGES	TITLE III C-2	2,069	6   	1 6	0		
	AGING, INC. AGING, INC. LANA EXPENDITURES AND EVENUE FUNDS 30, 2001	TITLE III C-1	17,537	-0 -		-0-	•	
	COUNCIL ON ROVE, LOUISI M REVENUES, - SPECIAL R MR ENDED JUNI	TITLE III C-1 AREA ADMINISTRATION	8 <sup>1</sup>	L L			accountants' report	
	ST CARRO OF PROG D BALANC	TITLE III B SERVICES 2	40,646	ξι			Sec	
	EUN FUN		<u>NCIAL SOURCES (USES)</u> ting Transfers In ting Transfers Out	Excess of Revenues Over (Under) Expenditures and Other Uses	<u>CE (DEFICIT)</u> ning of Year Reprogrammed - Prior Period	END OF YEAR		



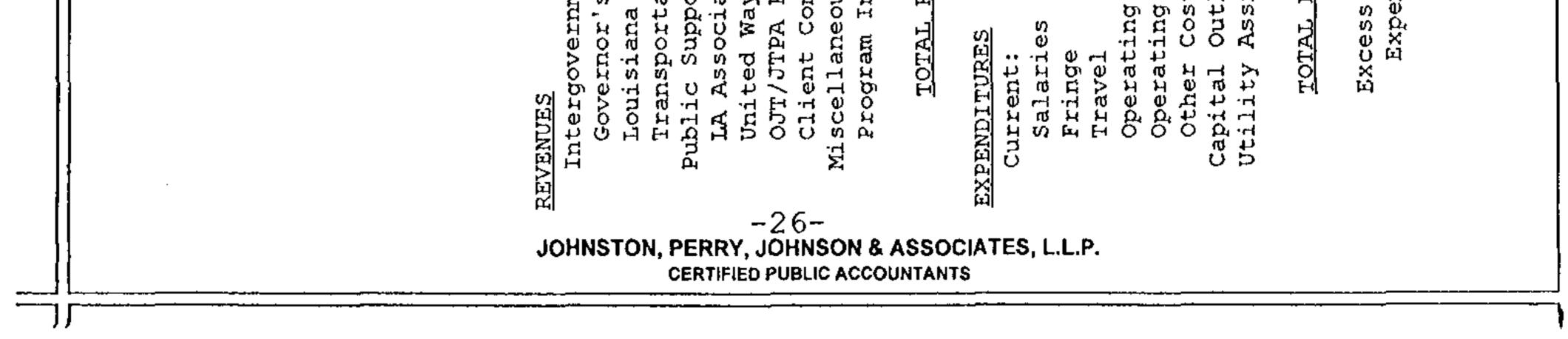
· · · **\_** ·**\_ \_** 

.. . ....

EIV Affairs 1,179 14,083 4,158 Point FUND BALANCES - SPECIAL REVENUES, EXPENDINE FOR THE YEAR ENDED JUNE 30, 2) FOR THE YEAR ENDED JUNE 30, 2) SON Aging 1,179 14,083 4,158 Pment	WEST CARROLL CONNELL ON AGING, INC.         NUMUS SCHEDDULLE OF PRONGENENT REVENUE FUNDS FUND PALANCESS - SPECIAL REVENUE FUND PALANCESS - SPECIAL REVENUE FUNDS FUND PALANCESS - SPECIAL REVENUE FUND FUND PALANCESS - SPECIAL REVENUE FUND FUND FUND FUND FUND FUND FUND FUND FUND FUND FUND F								<u>SCHEDULE 2</u> (Continued)
AUDIT         SUPPLEMENTAL         UTILITY         EXERCENCY         FTA/         T           FUND         USD         SUPPLEMENTAL         UTILITY         EXERCENCY         IA DOTE         2           FUND         14,063         4,158         X.158         L         -         -         1           Pment         -         -         -         -         -         -         -         1           pment         -         -         -         -         -         -         -         1         -         -         1         -         -         1         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         1         -	AUDET         MULLITY         EXERCISION         FTAV         AUDET         EXERCISION         FTAV         AUDET         AUDET         EXERCISION         FTAV         AUDET         AUDET         EXERCISION         FTAV         AUDET         AUDET         EXERCISION         FTAV         AUDET         AUDET         AUDET         EXERCISION         FTAV         AUDET         AUDET         IIIIT         EXERCISION         FTAV         AUDET	U	CB D OF	CARROLL OAK GI PROGRAM ALANCES THE YEAI	OUNCIL ON DVE, LOUIS: REVENUES, SPECIAL R ENDED JUNI	INC. FUNDS 001			
Liy Affairs 1,179 14,083 4,158	riy Arfairs 1,179 14,083 4,158		AUDIT FUNDS	<u>USDA</u>	23	UTILITY <u>ASSISTANCE</u>	e E	E4	<u>TOTALS</u>
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Affair	, H	14,083	4,158	I	1	1	167,416
s on Aging :: : : : : : : : : : : : : : : : : :	s on Aging	-opment	I	I	I	Ι	1	I	ł
	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	s on Agin	4 <b>3 1</b> 1		6 1 I I	622	17,565	1111	622 17,565 3,293
1.179       14.083       4.158       522       17.565       -0-       2         7       7       7       7       7       7       1         7       7       7       7       7       7       1         7       7       7       7       7       7       1         7       7       7       7       7       7       1         7       7       7       7       7       7       1         7       7       7       7       7       7       1         7       7       7       7       7       7       7       1         1       179       7       7       7       7       7       7       7       7       7         1       7       834       20,118       16       7       7       7       7       7       7         1.179      0-       14,083       4,158       (212)       (2,553)       -0-       7       7       7	1.172       14.083       4.158       622       17.565       -0-       2         1.179       -       -       -       -       -       -       1         1.179       -       -       -       -       -       -       1         1.179       -       -       -       -       -       -       1         1.179       -       -       -       -       -       -       -       1         1.179       -       -       -       -       -       -       -       1       -				"	۱	ť	1	23, 863
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		<b>⊢</b> 1	4,08	Ę	<u>622</u>		-0 -	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$								
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		111	4 I L	1 1	11		111	106,510 9,773 2,579
1.179     -0-     -0-     834     20.118     -0-     2       (Under)     -0-     14,083     4,158     (212)     (2,553)     -0-     (	1.179     -0-     -0-     834     20.118     -0-     2       (Under)     -0-     14,083     4,158     (212)     (2,553)     -0-     (       See accountants' report.		<b>`</b>			80 00 14	20, 118		
(Under) -0- 14,083 4,158 (212) (2,553) -0- (	(Under) -0- 14,083 4,158 (212) (2,553) -0- ( See accountants' report.			-0	-0 -	<u>834</u>	H		43 C
	accountants'	un)		14,083	4,158	(212)		-0 -	

· ··-----

\_\_\_\_\_



- -

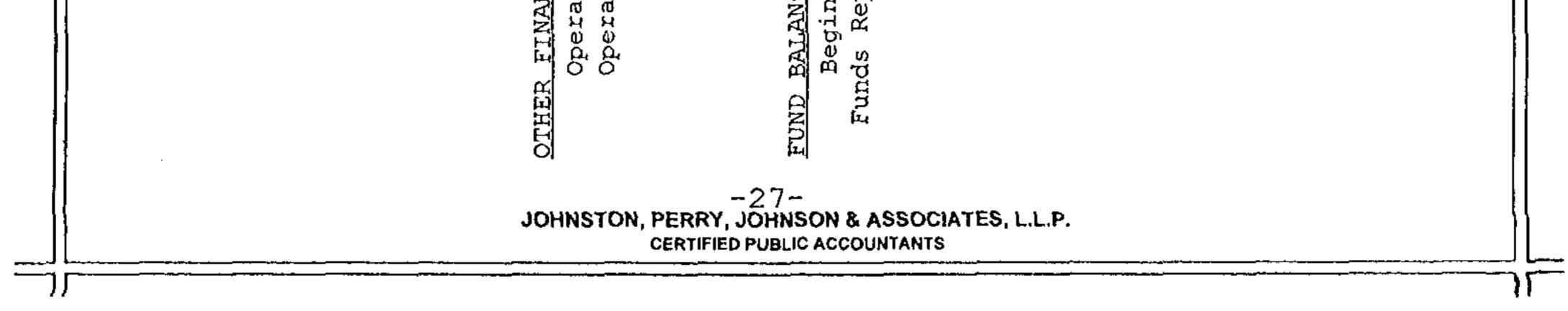
SCHEDULE 2 (Continued)	TOTALS	60,301 ( <u>32,127</u> )	(2,765)	12,317	9, 552		
ич <u>С</u>	FTA/ LA DOTD		e I	1 1			
CHANGES IN	EMERGENCY FOOD & SHELTER	1 1	(2,553)	12,104	<u>9,551</u>		
INC. ITURES AND FUNDS 001	UTILITY ASSISTANCE	1 1	(212)	213		м	
ULSI VUNISI UNI	SUPPLEMENTAL SENIOR CENTER	- ( <u>4,158</u> )			-0-		
WEST CARROLL COUNCIL DAK GROVE, LC OAK GROVE, LC UND BALANCES - SPECL FOR THE YEAR ENDED	USDA	<u>14,083</u>	   	i     	-0-		
WEST C WEST C FUND B <sup>7</sup> FOR	AUDIT <u>FUNDS</u>		4 6 1		0		
COMBINING SCH		<u>ANCING SOURCES (USES)</u> cating Transfers In cating Transfers Out	Excess of Revenues Over (Under) Expenditures and Other Uses	<u>NCE (DEFICIT)</u> inning of Year keprogrammed - Prior Year	END OF YEAR		

. . . . . . . . . . . . . .

repol

accountants'

See



-- ---

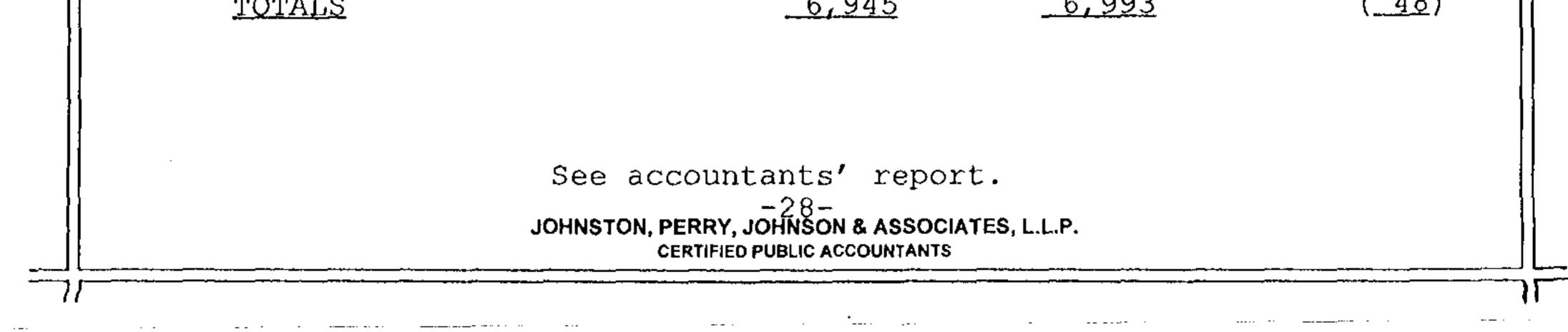
. . .

]			<u></u>	
•	OAK SCHEDULE OF EXP	LL COUNCIL ON A GROVE, LOUISIA ENDITURES - BUI EAR ENDED JUNE	ANA DGET AND ACTUA	<u>SCHEDULE 3</u>
		BUDGETED <u>EXPENDITURES</u>	ACTUAL <u>EXPENDITURES</u>	VARIANCE- FAVORABLE ( <u>UNFAVORABLE</u> )
	LOCAL - UNRESERVED			
	Salaries	Not	21,314	-
ļ	Fringe	Budgeted	1,906	
	Travel		311	-
ļ	Operating Services		17,828	
	Operating Supplies		1,750	
ļ	Other Costs		9,350	
	Capital Outlay			
	TOTALS		<u>52,459</u>	<u>-0-</u>

STATE OF LOUISIANA - AC	<u>)T 735</u>
-------------------------	---------------

Transfers to Other Funds:

AAA III	_	47	( 47)
III-B	17,172	16,210	962
III C-1	4,607	5,521	(914)
III $C-2$			(22.)
Senior Center	-		
III-D		-	-
III-F	-	1	(1)
Ombudsman			=== 
TOTALS	<u>21,779</u>	<u>21,779</u>	<u>-0-</u>
<u>TITLE III-B ADMINISTRATION</u>			
Salaries	3,676	4,096	(420)
Fringe	338	369	(31)
Travel	81	116	(35)
Operating Services	2,444	1,957	487
Operating Supplies	348	390	(42)
Other Costs	58	65	(7)
Capital Outlay	 		·
TOTALS	6,945	6,993	(48)



		·		
	OA SCHEDULE OF EX	OLL COUNCIL ON A AK GROVE, LOUISIA YEAR ENDED JUNE	ANA DGET AND ACTUA	<u>SCHEDULE 3</u> (Continued)
		BUDGETED <u>EXPENDITURES</u>	ACTUAL <u>EXPENDITURES</u>	VARIANCE- FAVORABLE ( <u>UNFAVORABLE</u> )
	TITLE III-B SUPPORTIVE			
	SERVICES		E2 207	73
	Salaries	53,470	53,397	26
	Fringe	4,910	4,884	
	Travel	1,670	1,814	(144)
	Operating Services	17,703	17,682	21
	Operating Supplies	3,488	3,469	19
	Other Costs	1,762	1,761	1
	Capital Outlay			
	TOTALS	<u>83,003</u>	<u>83,007</u>	(4)
	<u>TITLE III C-1</u>			
	Salaries	33,830	31,590	2,240
_	Fringe	3,108	2,890	218
ĺ	Travel	378	430	( 52)
	Operating Services	12,027	14,700	(2,673)
	Operating Supplies	34,374	34,657	( 283)
	Other Costs	369	336	33
	Capital Outlay		<u> </u>	
	ምርማአተር	84,086	<u>84,603</u>	(517)
	TOTALS	04,000	04,000	(
	TITLE III C-2			
	Salaries	17,159	16,227	932
	Fringe	1,576	1,493	83
	Travel	189	219	( 30)
	Operating Services	8,348	9,602	(1,254)
	Operating Supplies	14,530	14,629	( 99)
	Other Costs	136	122	14
	Capital Outlay			
	TOTALS	<u>41,938</u>	<u>42,292</u>	( <u>354</u> )



- - - -.-. - -. -.

•

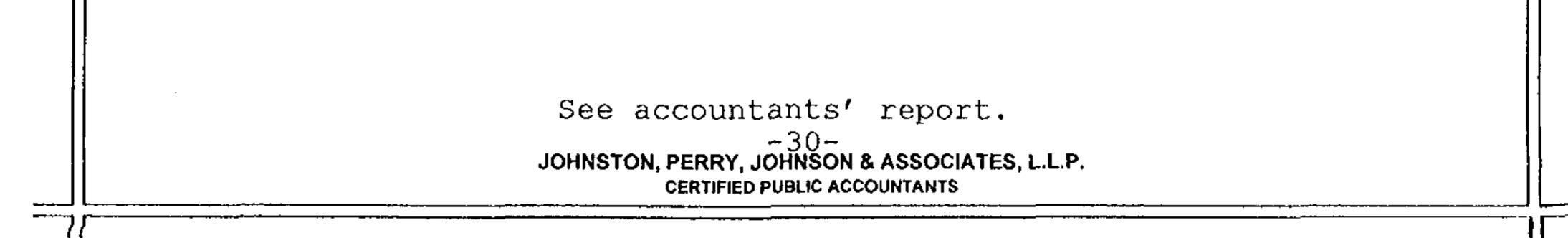
-----





#### See accountants' report. -29-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

			<u>SCHEDULE</u> 3 (Continued)
	RROLL COUNCIL ON AG		
	OAK GROVE, LOUISIAN		ΥТ
	EXPENDITURES - BUDO E YEAR ENDED JUNE :		2T)
		<b>,</b>	
			VARIANCE-
	BUDGETED	ACTUAL	FAVORABLE
	<u>EXPENDITURES</u> E	XPENDITURES	( <u>UNFAVORABLE</u> )
SENIOR CENTER			
Salaries	1,200	1,200	-
Fringe	137	137	_
Travel		_	-
Operating Services	1,872	1,899	(27)
Operating Supplies	<del>-</del>	_	
Other Costs		<u>-</u>	-
Capital Outlay			<b>—</b>
TOTALS	<u>3,209</u>	3,236	( <u>27</u> )
<u>TITLE III-F</u>			
Salaries	_		
Fringe			
Travel		-	
Operating Services	1,435	1,436	(1)
Operating Supplies		-	
Other Costs			
Capital Outlay		 	<u> </u>
TOTALS	<u>1,435</u>	<u>1,436</u>	(1)
		<u> </u>	\t

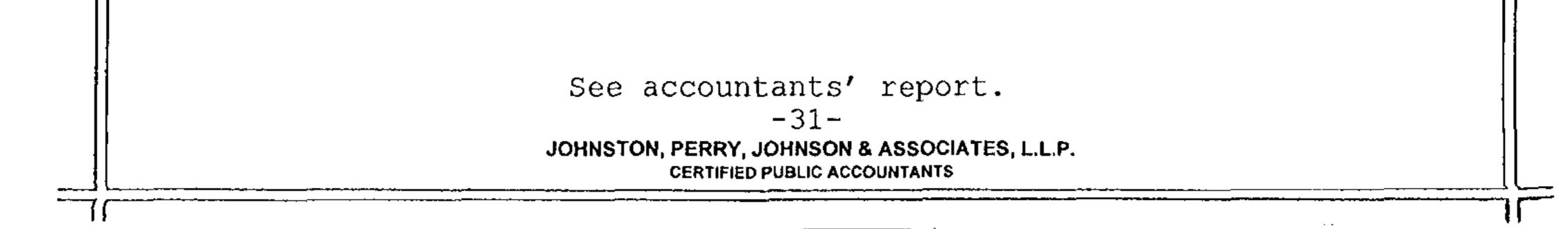


. .. .

WEST CARROLI	COUNCIL ON AG	SING, INC.	<u>SCHEDULE</u> (Continued)
OAK SCHEDULE OF EXPE	GROVE, LOUISIA	NA GET AND ACTUA	I.
	BUDGETED <u>EXPENDITURES</u>	ACTUAL <u>EXPENDITURES</u>	VARIANCE- FAVORABLE ( <u>UNFAVORABLE</u> )
<u>AUDIT FUNDS</u> Operating Services	<u>    1,179</u>	<u>1,179</u>	<u> </u>
<u>USDA</u> Transfers to Title III C-1 Transfers to Title III C-2	12,360 <u>1,762</u>	12,014 069	346 ( <u>307</u> )
TOTALS	<u>14,122</u>	<u>14,083</u>	39
<u>SUPPLEMENTAL SENIOR CENTER</u> Transfers to Title III B Supportive Services	<u>4,158</u>	<u>4,158</u>	-0-
<u>UTILITY ASSISTANCE</u> Utility Assistance Programs: LP&L - Helping Hands	Not Budgeted	834	N/A
<u>EMERGENCY FOOD AND SHELTER</u> Operating Services	<u>17,565</u>	<u>20,118</u>	( <u>2,553</u> )
<u>FTA/ LA DOTD</u> Capital Outlay	-0-	<u> </u>	<u> </u>

\_\_\_\_\_

\_\_\_\_\_

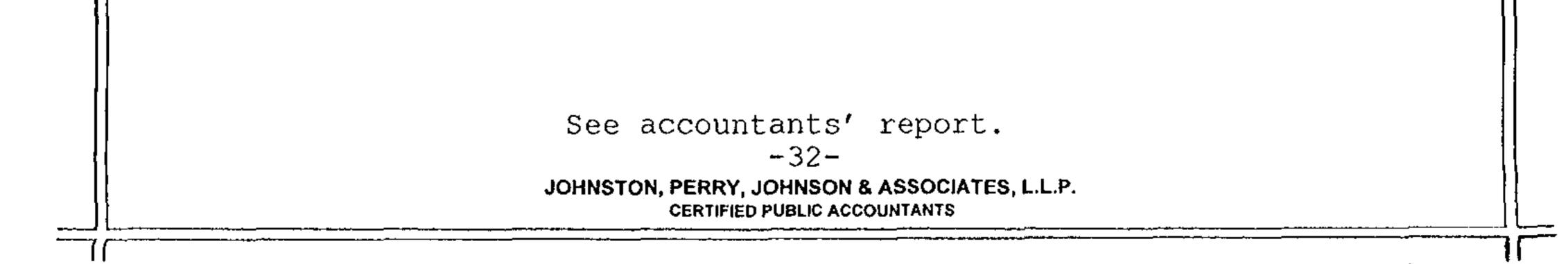


.

•

.

WEST CARROLL COUNCIL ON AGE OAK GROVE, LOUISIAN SCHEDULE OF PRIORITY SERVICES - TI GRANT FOR SUPPORTIVE SEN FOR THE YEAR ENDED JUNE 3	A FLE III, PART RVICES	<u>SCHEDULE 4</u> B -
አሮሮፑሮሮ (ጋሳዬነ		PERCENT OF GOEA GRANT
ACCESS (30%) Assisted Transportation Case Management Transportation Information and Assistance Outreach	- 602 34,034 16,310 <u>4,170</u>	r
TOTAL ACCESS EXPENSES	55,116	1848
<u>IN-HOME (15%)</u> Homemaker Visiting	19,744 <u>452</u>	
TOTAL IN-HOME EXPENSES	<u>20,196</u>	678
<u>LEGAL (5%)</u> Legal Assistance	<u>1,497</u>	
TOTAL LEGAL EXPENSES	1,497	5용
NON-PRIORITY SERVICES	<u>6,198</u>	
<u>TOTAL TITLE III-B - SUPPORTIVE</u> <u>SERVICES EXPENDITURES</u>	83,007	
Less: Participant Contributions Transfers In	( 7,227) ( <u>34,253</u> )	
Title III-B - Supportive Services Grant	41,527	
Less: Transfers of Contract Allotments	( <u>11,592</u> )	
ORIGINAL GRANT AWARD NET OF ADDITIONAL STATE HOMEMAKER AND TRANSPORTATION FUNDS AND TRANSFERS OF CONTRACT ALLOTMENTS	<u>29,935</u>	



· - -

. .. .. .

OAL COMPARATIVE SCHE CHANGES	K GROVE, LO DULE OF GEN IN GENERAL		ASSETS AND ETS	SCHEDULE
·	BALANCE JUNE 30, _ <u>2001</u>	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2001
<u>GENERAL FIXED ASSETS</u> , at cost:				
Furniture and Equipment Real Property	126,726 	+++-  	(963)	125,763 717
<u>TOTAL GENERAL FIXED</u> <u>ASSETS</u>	<u>198,443</u>	<u>-0-</u>	( <u>963</u> )	<u>197,480</u>
Property Acquired Prior to July 1, 1985 <sup>1</sup>	65,678	-		65,678
Property Acquired After July 1, 1985				
Title III - C-1	27,376	<del></del> .	(231)	27,145
Title III - C-2	13,408		(211)	13,197
Title III - B-AAA	1,747		( 60)	1,687
Title III - B-SS	4,775		(110)	4,665
Act - 735	1,419	-	-	1,419
Local Funds Unrestricted	30,084	_	(275)	29,809
Senior Center	1,643	-	(64)	1,579
Title III - D	88	_	(4)	84
Title III - F	4,643			4,643
Title III - G	-	_	_	
Ombudsman	120	-	(8)	112
Emergency Food & Shelter	5,000	<b></b>		5,000
Section 5310 Vehicle	42,462	•		42,462

- - - -

-- -- -

- -

<sup>1</sup>Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1985.

# See accountants' report. -33-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

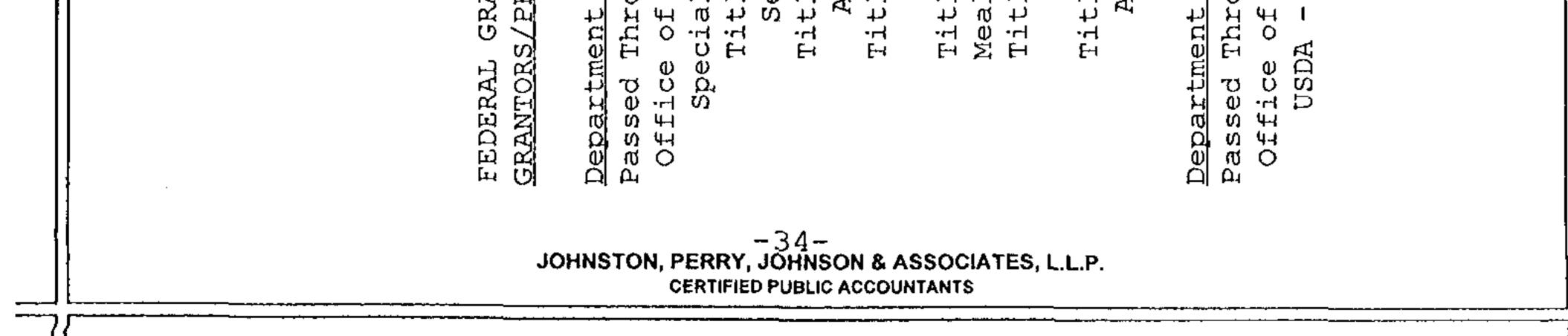
WEST CARROLL WEST CARROLL OAK G SCHEDULE OF FE FOR THE YEA	COUNCIL OI ROVE, LOUI RERAL AWAR R ENDED JU	NE 30,	, INC. DITURES 2001		SCHEDULE 6	
SRANTOR/PASS THROUGH	GRANT YEAR	FEDERAL CFDA NUMBER	AMOUNT OF EXPENDITURES	AWARD AMOUNT	REVENUE RECOGNIZED	
ot of Health and Human Services Drough the Louisiana Governor's of Elderly Affairs: ial Programs for the Aging: itle III B - Supportive	-00/10/2	440 640	ሮ ማ የ	41 527	14 14 14	
urces III C-1 - Area Agency Ninistration	20	93.045	5,208	n n	6,945	
III C-1 - Congregate M	-	93.045	19,432	46,337	46,337	
itle III D - In Home Verivered itle III D - In Home Services	/30/ /01/	93.045	12,635	34,630	34,630	
III F - Frail, Elder sistance	/30/0	93.046 93.043	-0- 1,435	-0- 1,435	-0- 1,435	<u></u>
n <u>t of Agriculture</u> nrough the Louisiana Governor's of Elderly Affairs: - Cash in Lieu of Commodities	7/01/00- 6/30/01	10.570	14,083	17,000	14,083	
See ao	countants' 1	report.				

\_ ... \_\_ .

-- - -

\_\_\_\_\_

\_\_\_\_\_

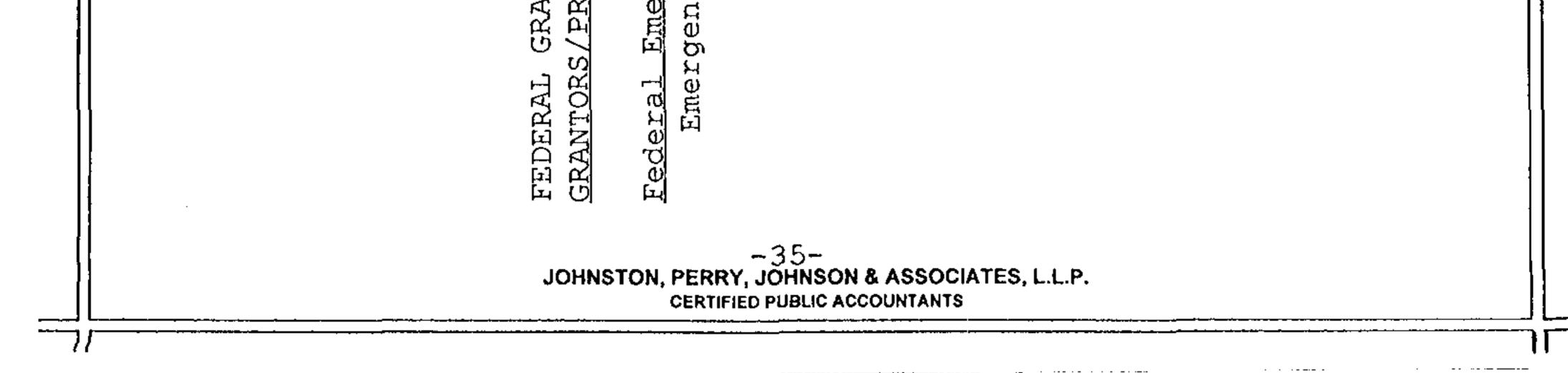


- ---

•

,,

ING, INC. WA CPENDITURES 0, 2001		SCHEDULE 6. (CONTINUED)	l
RAL DA AMOUNT OF BER EXPENDITURES	AWARD AMOUNT	REVENUE RECOGNIZED	
516 20.118	17 <b>,</b> 565	17, 565	
ort.			
			]
			L



WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA MANAGEMENT'S CORRECTIVE ACTION PLAN - CURRENT YEAR FOR THE YEAR ENDED JUNE 30, 2001

There were no findings nor recommendations for the year ended June 30, 2001.



-36- JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS	

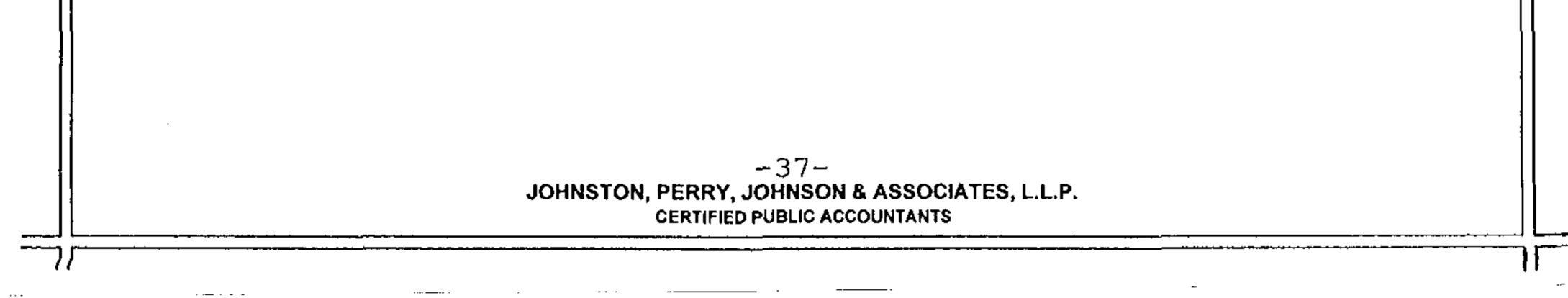
WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED JUNE 30, 2001

SECTION I - INTERNAL CONTROL

Finding: We noted that the agendas for the Board of Directors meetings were not posted per L.S.A.-RS 42:7.

<u>Status:</u> Agendas for the Board of Directors meetings are now being posted in accordance with L.S.A.-RS 42:7.





# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

JULIAN B. JOHNSTON, CPA ROWLAND H. PERRY, CPA, APC CHARLES L. JOHNSON, JR., CPA

PAM BATTAGLIA, CPA JAY CUTHBERT, CPA JAY HUGHES, CPA VIOLET M. ROUSSEL, CPA



Certified Public Accountants 3007 Armand Street Monroe, Louisiana 71201 Telephone (318) 322-5156 or (318) 323-1411 Facsimile (318) 323-6331

- Accounting & Auditing
  - H.U.D. Audits
  - Non-Profit Organizations
- Busíness & Financial Planning
- Tax Preparation & Planning
  - Individual & Partnership
  - Corporate & Fiduciary
- Bookkeeping & Payroli Services

September 27, 2001

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors West Carroll Council on Aging, Inc. Oak Grove, Louisiana

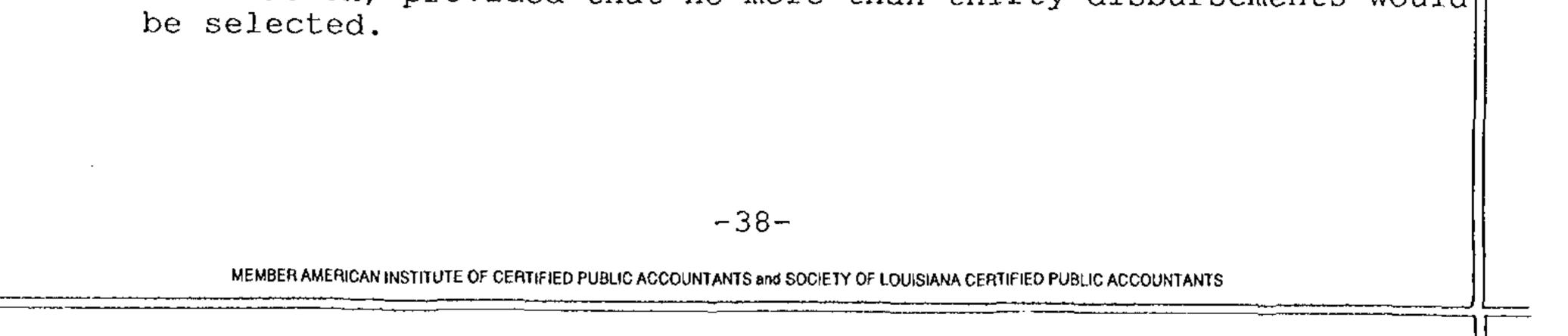
We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of West Carroll Council on Aging, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agencies solely to assist the users in evaluating management's assertions about West Carroll Council on Aging, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2001 included in the accompanying Louisiana Attestation Ouestionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

# Federal, State, and Local Awards

1. Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

West Carroll Council on Aging, Inc.'s Federal award expenditures for all Federal programs for the fiscal year are listed at Schedules 2 and 6.

2. For each Federal, state, and local award, we randomly select six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements would



3. For the items selected in procedure 2, we traced the thirty disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the thirty selected disbursements and found that payment was for the proper amount and made to the correct payee.

 For the items selected in procedure 2, we determined if the thirty disbursements were properly coded to the correct fund and general ledger account.

All thirty payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, we determined whether the thirty disbursements received approval from proper authorities.

Inspection of documentation supporting each of the thirty selected disbursements indicated approvals from the director or proper person.

6. For the items selected in procedure 2: For Federal awards we

determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the <u>Compliance Supplement</u> (or contained in the grant agreement, if the program is not included in the <u>Compliance Supplement</u>) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. Disbursements complied with allowability requirements.

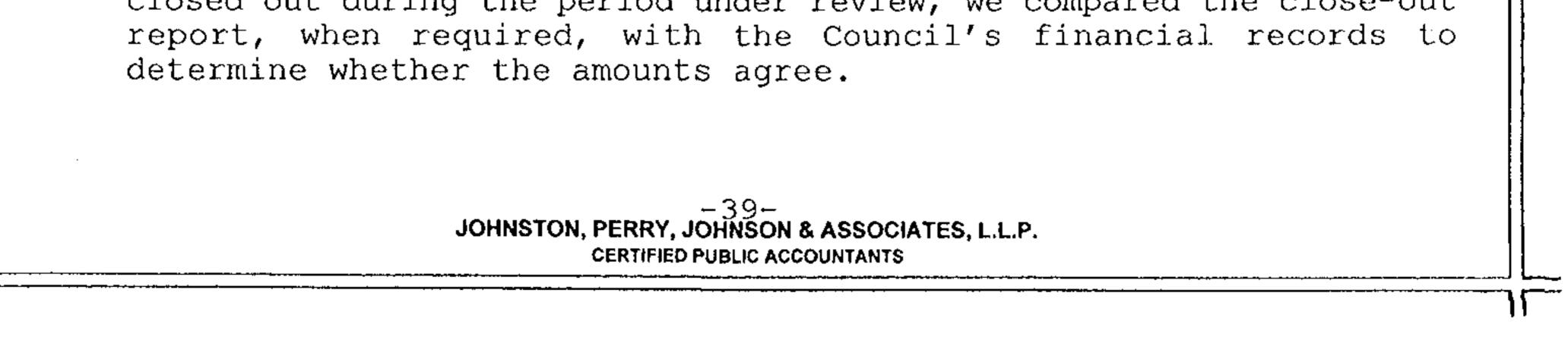
```
Eligibility:
```

We reviewed the previously listed disbursements for eligibility requirements. Disbursements complied with eligibility requirements.

Reporting:

We reviewed the previously listed disbursements for reporting requirements. Disbursements complied with reporting requirements.

7. For the programs selected for testing in procedure 2 that had been closed out during the period under review, we compared the close-out



The thirty disbursements selected included three Federal programs that were closed out during the period of our review. We compared the close-out reports for these three Federal programs with the Council's financial records. The amounts reported on the closeout reports agreed to the Council's financial records.

#### <u>Meetings</u>

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12(the open meetings law).

West Carroll Council on Aging, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of West Carroll Council on Aging, Inc.'s office building. Management has asserted that notice of each meeting was properly posted. We examined copies of notices to newspapers attached to minutes supporting this assertion. Agendas were properly posted as required.

#### Comprehensive Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable Federal, state, or local grantor agency was provided

with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

West Carroll Council on Aging, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

## Prior Comments and Recommendations

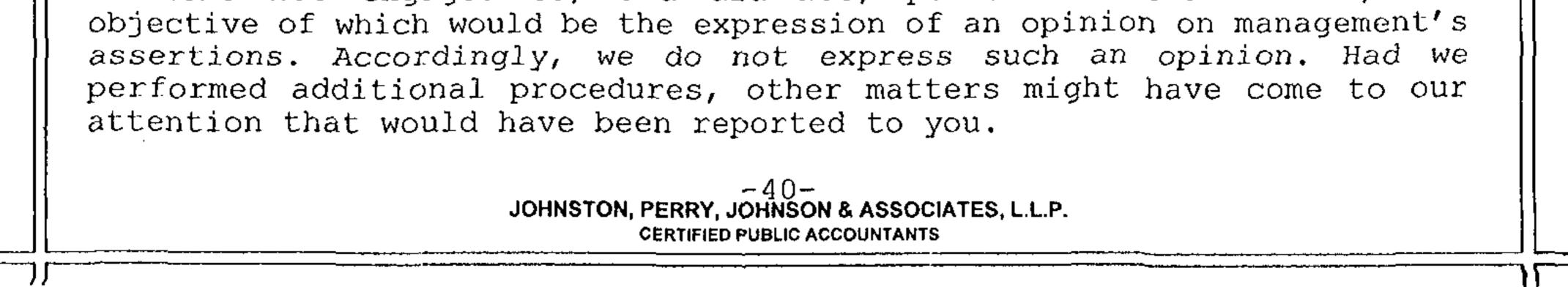
10. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the audit for the year ended June 30, 200, we reported the following findings:

The agendas for the Board of Directors were not properly posted. The agendas are now properly posted.

There were no prior year compliance findings.

We were not engaged to, and did not, perform an examination, the



· -- -- -

• This report is intended solely for the use of management of West Carroll Council on Aging, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Johnston, Perry, Johnson & associates, L.L.P.

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS



#### -41-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

# LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Quasi-public Entities)

<u>August 31, 2001</u> (Date Transmitted)

Johnston, Pe	erry, Johnson & Associates, L.L.P.	
<u>3007 Armand</u>	Street	
Monroe, LA	71201 (A	Auditors)

connection with your compilation of our financial statements as of In 6/30/2001 \_\_\_\_\_ and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/respresentation).

· • •

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [X] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes[x] No[]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [X] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

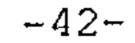
Yes[X] No[]

# **Open Meetings**

1

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes[X] No[]



.

• \_

# **-** .

•

4 C

• • N

## Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [x] No [ ]

# **Prior Year Comments**

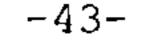
We have resolved all prior-year recommendations and/or comments.

Yes<sub>[X</sub>] No[]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

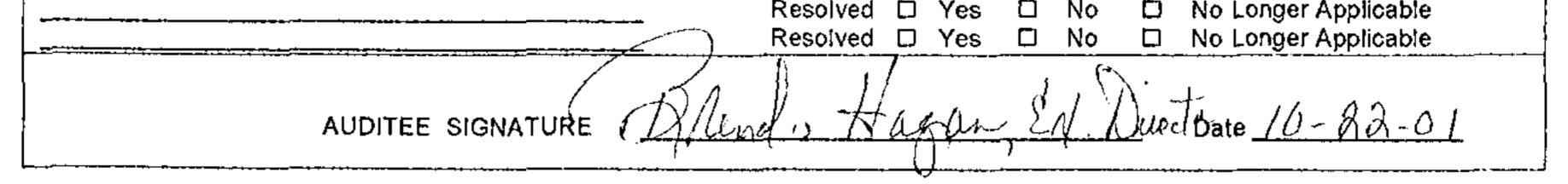
Randa, Nagan	Executive Dire	ector <u>8-31-01</u>	Date
Sname Marcall	Fiscal Coordin	nator <u>8-31-01</u>	Date
Virginie Batchiff	Chairperson Fieskient	8-31-01	Date



A 14 .....

[This form is an unaudited Informational document prepared by management of the agency.]	LEGISLATIVE AUDITOR BATON ROUGE LA 70804
	LECTION FORM
<u>╴</u> ┶╴╾╸╶╾╸╴╴ <sup>┿</sup> ┱╴╴┥╴╴╴ <b>┙╸╴╸╴╸╸╸╸╸╸╸╸╸╸╸╸╸╸╸╴╴╴╴</b>	L GOVERNMENT AND QUASI-PUBLIC ENTITIES
OMB Form 0348-0057 may be used as a substitute for this form	RETURN to: Legislative Auditor
form. Date Submitted 10 /_12_/_01	Attn: Engagement Processing Post Office Box 94397
	Baton Rouge, Louisiana 70804-9397
1. Fiscal Year Ending Date For This Submission:	2. Type of Report:
06_/30/_01	Single Audit D GAO Audit Standards Audit
3. Audit Period Covered	Compilation x Compilation/Attestation
x Annual D Bienniai	D Program Audit D Other
4. AUDITEE INFORMATION	5. AUDITOR INFORMATION
Auditee Name	Firm Name
WEST CARROLL COUNCIL ON AGING, INC.	JOHNSTON, PERRY, JOHNSON & ASSOCIATES, LLP
Street Address (Number and Street)	Street Address (Number and Street)
207 EAST JEFFERSON	3007 ARMAND STREET
Mailing Address (PO No.) P.O. BOX 1058	Mailing Address (PO No.)
City State Zip	City State Zlp
OAK GROVE LA 71263	MONROE LA 71201
Auditee Contact	Auditor Contact
Name Title	Name Title
BRENDA HAGEN EX. DIRECTOR	ROWLAND H. PERRY PARTNER
Telephone Fax	Telephone Fax
318-428-4217 318-428-2097	318-322-5156 318-323-6331
Email (Optional)	Email (Optional) rperry@jpjcpa.com
noncompliance, and no management letter, check this box and 6. FINANCIAL STATEMENTS	
	Applicable
Unqualified Opinion D Qualified Opinion D Advers	
b. Is a 'going concern' explanatory paragraph included in the a	• •
c. Do any of the funds have deficit balances?	D Yes X No
7. INTERNAL CONTROL	
Do the comments on internal control include: [] material	weaknesses D other conditions
8. COMPLIANCE	
Do the comments on compliance include:   Control Compliance include:  Control Compliance Include:  Control Compliance Include:  Control Compliance Include:  Control C	acts   fraud and abuse X not applicable
9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption	on and No.)
NONE	Resolved D Yes D No D No Longer Applicable
	Resolved D Yes D No D No Longer Applicable
	Resolved 🗆 Yes 🖾 No 🖾 No Longer Applicable
10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTION	
<u>NONE</u> \$	Resolved II Yes II No II No Longer Applicable Recolved II Yes II No II No Longer Applicable
Φ <b>\$</b>	Resolved 🗆 Yes 🗀 No 🗔 No Longer Applicable Resolved 🗆 Yes 🗆 No 🗀 No Longer Applicable
\$	Resolved D Yes D No D No Longer Applicable
\$	Resolved D Yes D No D No Longer Applicable
\$	Resolved D Yes D No D No Longer Applicabl
Do any findings address nepotism, ethics violations or related	•
Do any findings address violation of bond indenture covenants	? 🖸 Yes X No
Do any findings address violation of bond indenture covenants 11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED	? 🖸 Yes X No
Do any findings address violation of bond indenture covenants 11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED (Finding/Comment Caption and No.)	? Yes X No COSTS/MANAGEMENT LETTER COMMENTS
Do any findings address violation of bond indenture covenants 11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED	?
Do any findings address violation of bond indenture covenants 11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED (Finding/Comment Caption and No.)	? <u>Yes X No</u> COSTS/MANAGEMENT LETTER COMMENTS

.



-44-

**-**· ·

.

· •