OAK GROVE, LOUISIANA

WEST CARROLL COUNCIL ON AGING, INC.

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FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

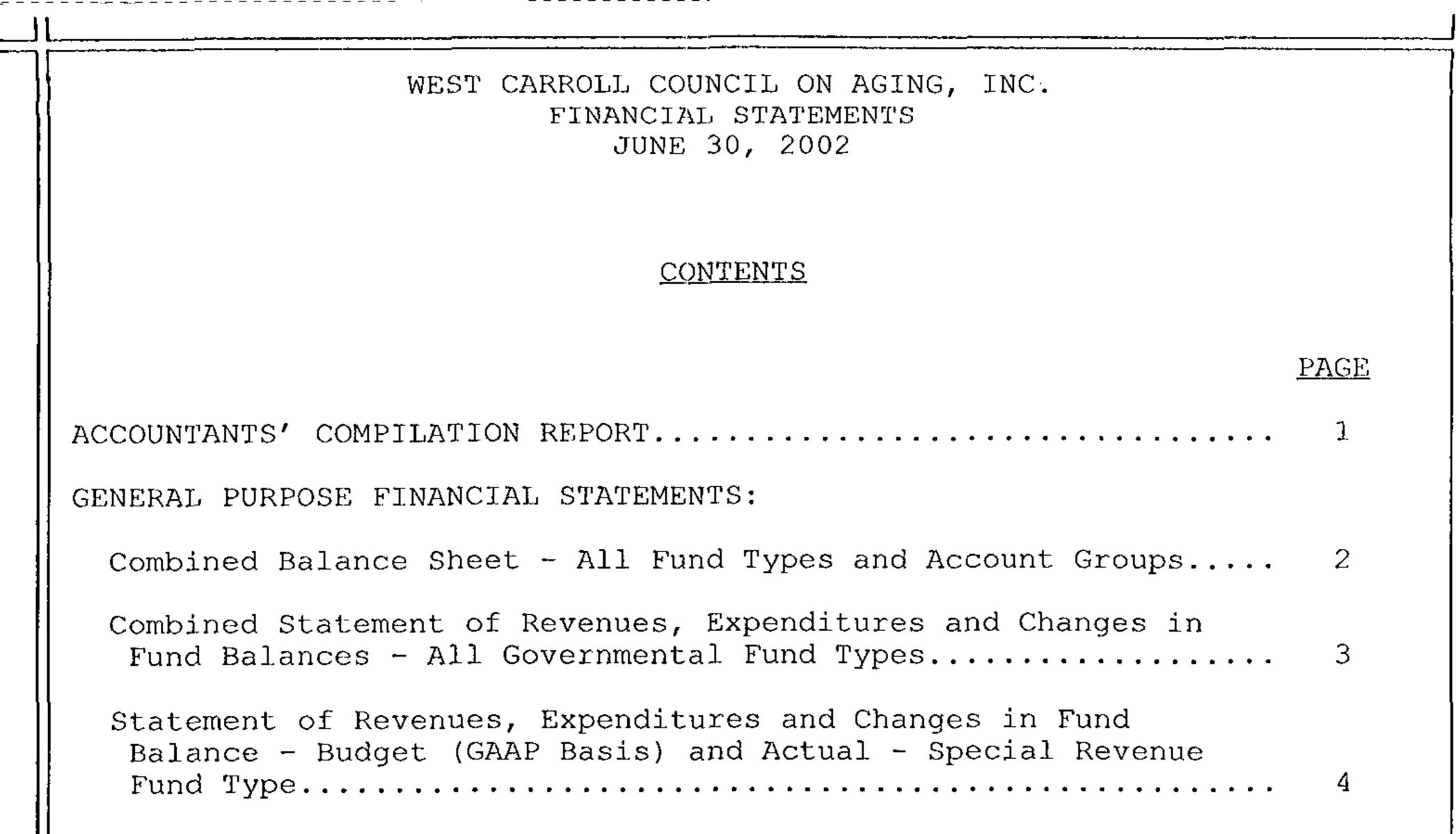
JUNE 30, 2002

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 10/30/02

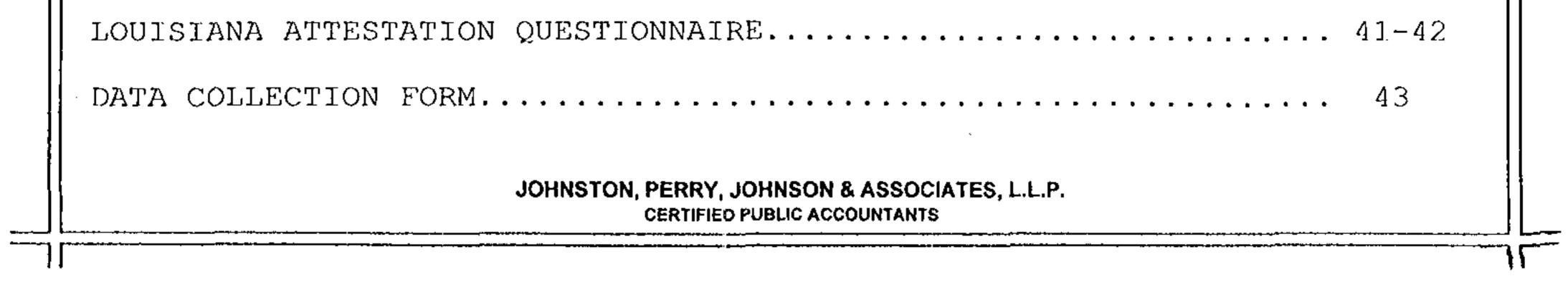
JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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H.U.D. Audits
Non-Profit Organizations

Business & Financial Planning
Tax Preparation & Planning

Individual & Partnership
Corporate & Fiduciary

Bookkeeping & Payroll Services

Creating Con The

September 5, 2002

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, 2002 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 Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated September 5, 2002 on the results of our agreed-upon procedures.

Johnston, Any Johnson & association, LLP.

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

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

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WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS							
JUNE 30, 2002 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2001							
WITH COULDING TO THE TEAM DUDDE COULD SOY 2001							
	GOVERNI <u>FUND</u>		ACCOUNI	<u>' GROUPS</u>			
ASSETS	<u>GENERAL</u>	SPECIAL <u>REVENUE</u>	GENERAL FIXED <u>ASSETS</u>	GENERAL LONG-TERM <u>DEBT</u>		TALS <u>IDUM ONLY</u>) <u>2001</u>	
Cash	_	13,041	_	_	13,041	13,737	
Grants Receivable	B ert-	1,312	_	_	1,312	1,188	
Accounts Receivable	3,516	-	_	_	3,516	3,050	
Prepaid Expenses	-	 .	_	_	5,510	5,050	
Fixed Assets	_	- .	181,173	-	181,173	197,480	
Amount to be Provided			2027210		101/170	1011100	
for Retirement of							
General Long-Term Debt		-		<u>22,813</u>	22,813	26,889	
			<u> </u>		<u> </u>		
TOTAL ASSETS	<u>3,516</u>	<u>14,353</u>	<u>181,173</u>	22,813	<u>221,855</u>	242,344	
LIABILITIES							
Accounts Payable	3,784	5,212		_	8,996	7,571	
Note Payable - Bank	-		_	_	-	750	
Note Payable (House)	-	■ ^	-	8,752	8,752	9,728	
Long-Term Debt:					·		
Accumulated Unpaid							
Vacation		 		<u>14,061</u>	14,061	<u>16,411</u>	
TOTAL LIABILITIES	<u>3,784</u>	<u>5,212</u>	<u> </u>	<u>22,813</u>	<u>31,809</u>	<u>34,460</u>	
FUND FOUITY							
Fund Equity: Fund Balances:							
Unreserved: Undesignated	(268)	9,141		•	8,873	10,404	
Investment in General Fixed Assets			<u>181,173</u>	Err.	<u>181,173</u>	<u>197,480</u>	
		,,,		<u> </u>			
TOTAL FUND EQUITY	(<u>268</u>)	<u>9,141</u>	<u>181,173</u>	-0-	<u>190,046</u>	<u>207,884</u>	
<u>TOTAL LIABILITIES</u> <u>AND FUND EQUITY</u>	<u>3,516</u>	<u>14,353</u>	<u>181,173</u>	<u>22,813</u>	<u>221,855</u>	<u>242,344</u>	

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See accompanying notes and accountants' report. -2-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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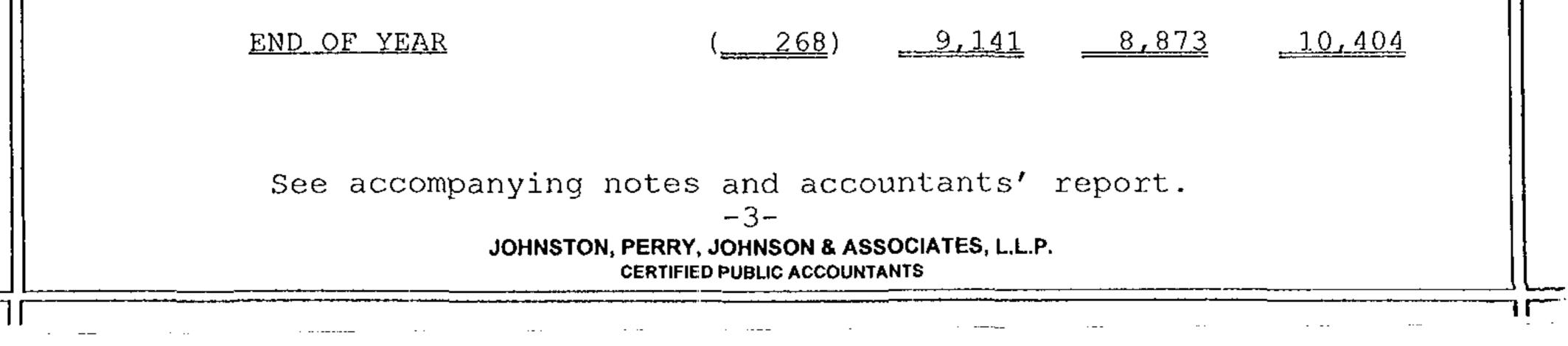
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WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES FOR THE YEAR ENDED JUNE 30, 2002 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2001

				ALS
	CENEDAT	SPECIAL		DUM ONLY)
	<u>GENERAL</u>	<u>REVENUE</u>	<u>2002</u>	<u>2001</u>
REVENUES				
Intergovernmental	21,779	182,146	203,925	189,195
Miscellaneous	45,080	<u>51,318</u>	96,398	<u>103,722</u>
TOTAL REVENUES	<u>66,859</u>	<u>233,464</u>	<u>300,323</u>	<u>292,917</u>
EXPENDITURES				
Current:				
Salaries	17,891	109,470	127,361	127,824
Fringe	1,646	10,225	11,871	11,679
Travel	156	2,467	2,623	2,890
Operating Services	18,329	67,989	86,318	87,235
Operating Supplies	1,513	61,383	62,896	54,895
Other Costs	2,812	7,973	10,785	11,634
Capital Outlay	÷			
TOTAL EXPENDITURES	<u>42,347</u>	<u>259,507</u>	<u>301,854</u>	<u>296,157</u>
Excess (Deficiency)of				
Revenues Over Expenditures	24,512	(26,043)	(1,531)	(3,240)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	61,493	61,493	60,301
Operating Transfers Out	(25,632)	(35,861)	(61,493)	(60,301)
Proceeds from Sale of Fixed				
Assets	_ .	<u> </u>		
Excess (Deficiency) of				
Revenues and Other Sources Over Expenditures and				
Other Uses	(1,120)	(411)	(1,531)	(3,240)
FUND BALANCES (DEFICIT)				
Beginning of Year	852	9,552	10,404	13,644
Funds Reprogrammed - Prior Year				-
				-



WEST CARROLL CO OAK GRO STATEMENT OF REVENUES, EXPENDI BUDGET (GAAP BASIS) AND FOR THE YEAR	VE, LOUISIAN TTURES AND C ACTUAL - SP	NA HANGES IN F ECIAL REVEN	
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE (<u>UNFAVORABLE</u>)
REVENUES			
Intergovernmental	181,927	•	219
Miscellaneous	<u>28,779</u>	<u>51,318</u>	<u>22,539</u>
TOTAL REVENUES	<u>210,706</u>	<u>233,464</u>	<u>22,758</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	109,566	109,470	96
Fringe	9,952	10,225	(273)
Travel	2,299	2,467	(168)
Operating Services	45,349	67,989	(22,640)
Operating Supplies	59,409	61,383	(1,974)
Other Costs	9,763	7,973	1,790
Capital Outlay			ا⊶ ت بیست میں برد بڑے یہ میں سو
TOTAL EXPENDITURES	<u>236,338</u>	<u>259,507</u>	(<u>23,169</u>)
Excess (Deficiency) of			
Revenues over Expenditures	s (<u>25,632</u>)	(<u>26,043</u>)	(<u>411</u>)
<u> THER FINANCING SOURCES (USES)</u>			
Operating Transfers In	60,549	61,493	944
Operating Transfers Out	(<u>34,917</u>)	(<u>35,861</u>)	(<u>944</u>)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and	3		
Over Expenditures and Other Uses	-0-	(411)	(411)
דיואה פאז אמרדים			
<u>FUND BALANCES</u> Beginning of Year	- -	9,552	 _
Funds Reprogrammed			
runus Keprogrammeu		 	

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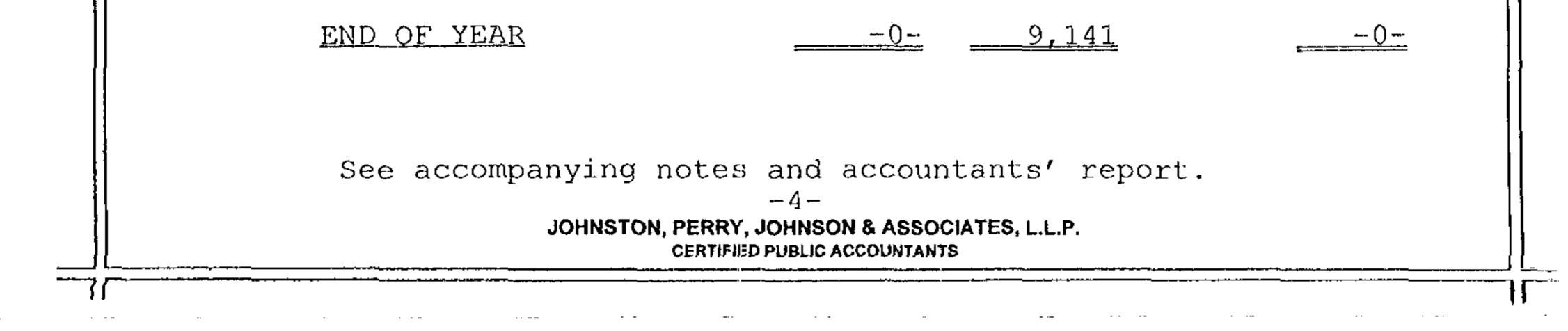
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

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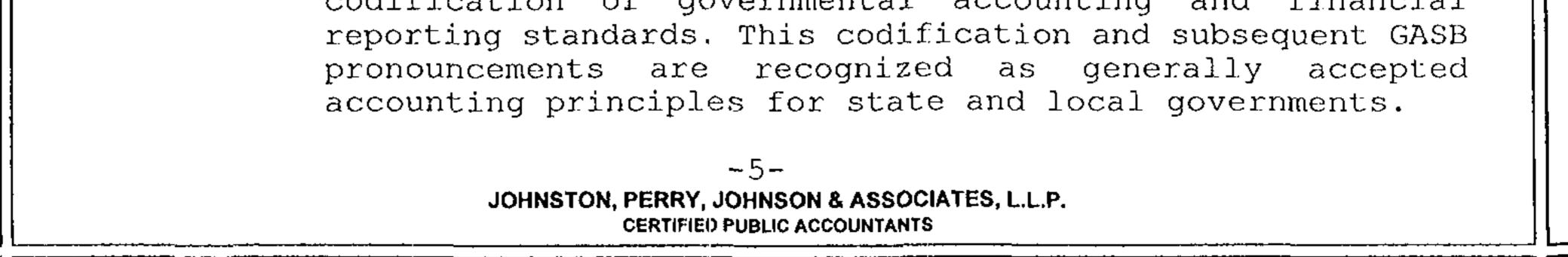
In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Carroll 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 entities. In November of 1984, the GASB issued a codification of governmental accounting and financial



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

b. Presentation of Statements: (Continued)

The accompanying financial statements conform to accounting principles generally accepted in the U.S.A. for state and local governments. These statements have also incorporated any applicable requirements set forth by *Government Auditing Standards*, 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.

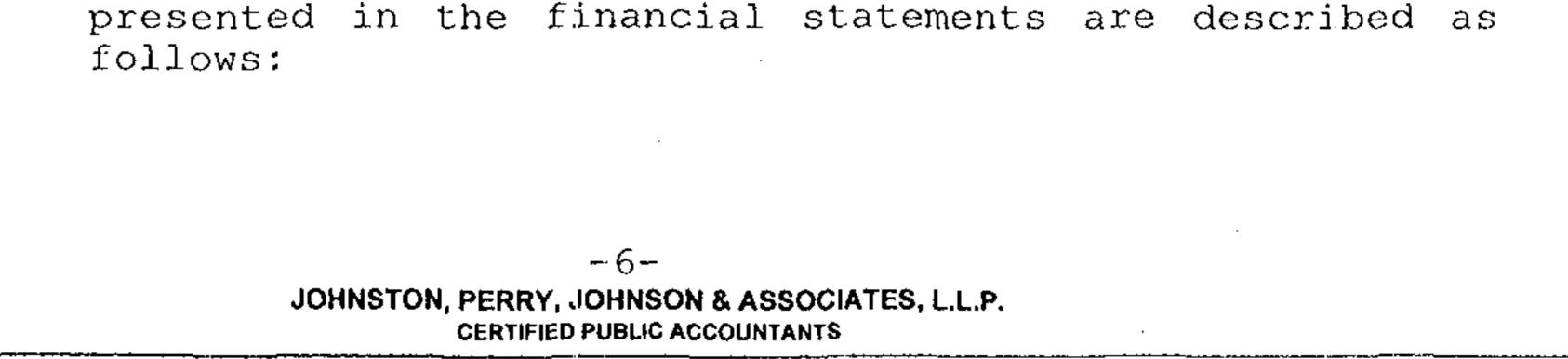
c. Fund Accounting:

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.

The governmental funds and the programs comprising them as



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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

<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.

<u>PCOA (Act 735)</u>

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.

<u>Title XIX Fund</u>

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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 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

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

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Title XIX Fund</u> (Continued)

of Health and Human Services direct as 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 Agency Administration Fund</u>

The Title III C-1 Area Agency 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 associated with the Title III and Senior Center programs.

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Title III C-1 funds are provided by the United States Department of Health and Human Services to Louisiana Governor's Office of Elderly the

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

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

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

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

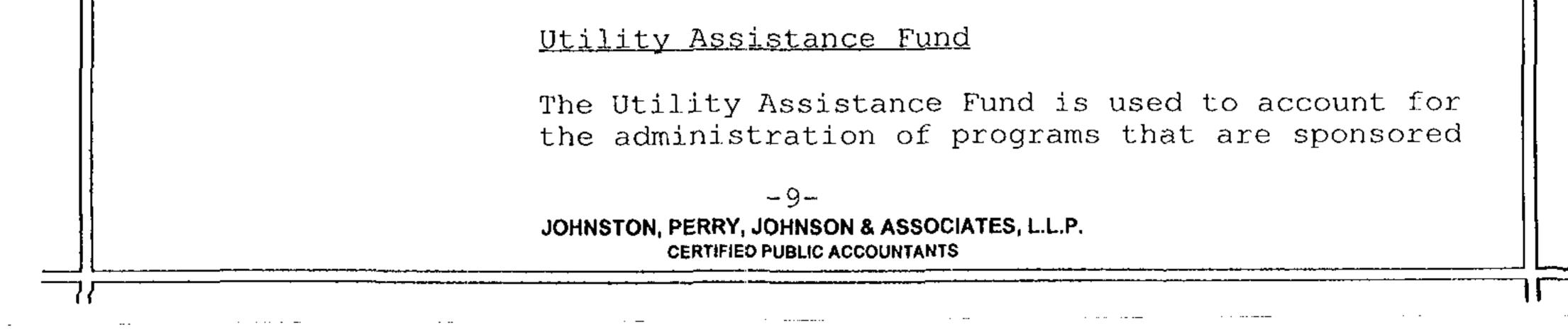
Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

<u>Senior Center Fund</u>

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>Audit Fund</u>

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.



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

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

<u>Utility Assistance Fund</u>(Continued)

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 Affairs, which passes thru the funds to the Council.

<u>USDA Fund</u>

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>Title III D Fund</u>

The Title III D 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

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

c. Fund Accounting: (Continued)

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Special Revenue Funds (Continued)

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

education). The law directs the state agency administering this program to "give priority to 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 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.

<u>Title III E Fund</u>

The Title III E Fund is used to account for funds which are used for providing multi-faceted systems of support services for family care givers and for grandparents or older individuals who are relative care givers.

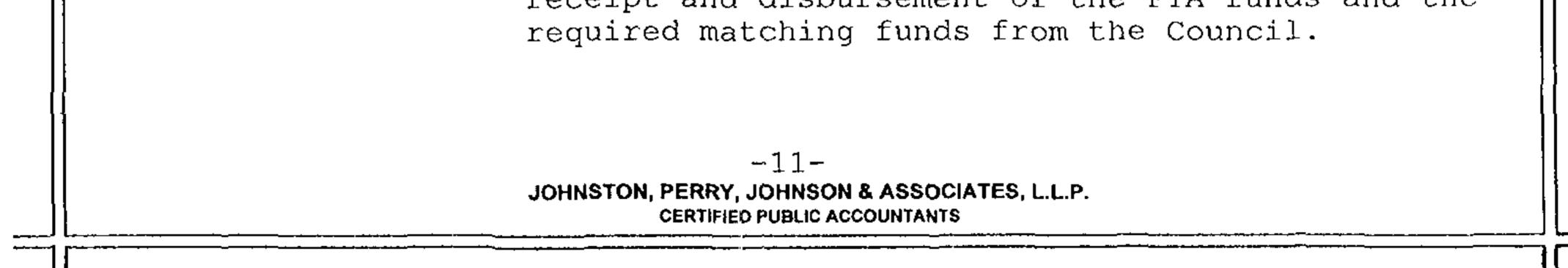
Emergency Food and Shelter Fund

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.

<u>FTA Fund</u>

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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



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

c. Fund Accounting: (Continued)

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Special Revenue Funds (Continued)

FTA Fund (Continued)

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 with the following funds:

FUNDS PROVIDED BY

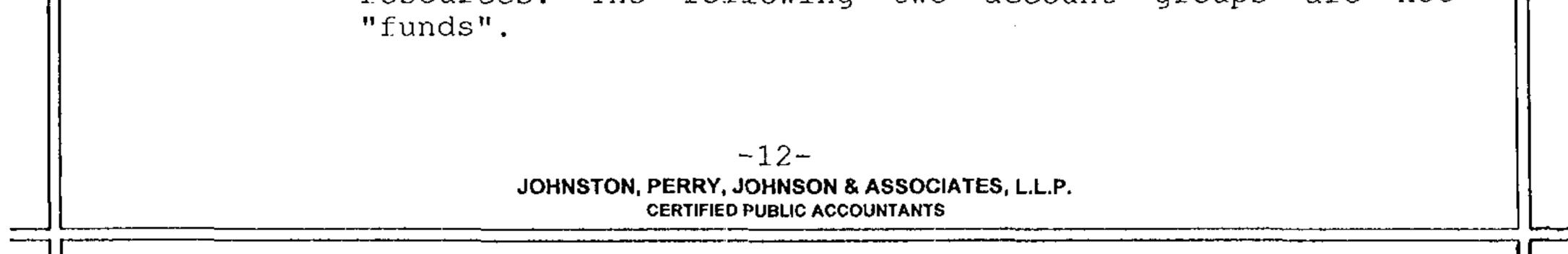
AMOUNT <u>8</u>

FTA/LA DOTD	18,813	70
Matching/West Carroll Police Jury	8,063	_30
TOTAL COST	<u>26,876</u>	<u>100</u>
The second van was acquired on was funded as follows:	August 30,	1998 and
<u>MATCHING FUNDS - WCCOA</u> : Included in Prepaids Funded at Local Financial	<u>AMOUNT</u> 679	<u>- 8</u> 3
Institution (Loan) FTA/LA DOTD Grant	6,000 <u>15,586</u>	27 <u>70</u>
TOTAL COST	<u>22,265</u>	<u>100</u>

There were no vehicles purchased during the year ended June 30, 2002.

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



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

d. Account Groups: (Continued)

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 Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

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

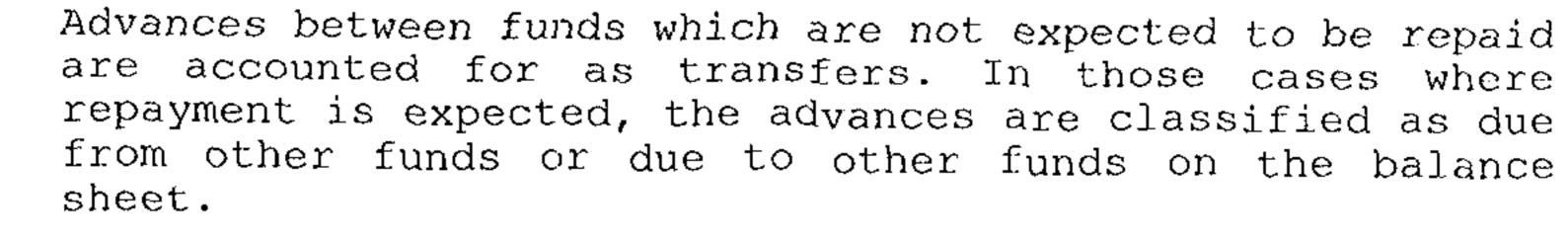
Long-term liabilities expected to be financed from

- 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 fund is determined by its measurement focus. The a 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:



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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

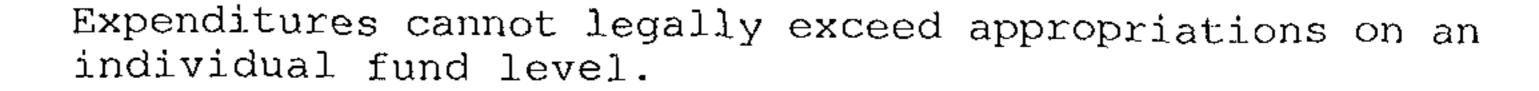
All budgetary appropriations lapse at the end of each fiscal year (June 30).

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 8, 2001.

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.



Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not

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

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CERTIFIED PUBLIC ACCOUNTANTS

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

g. Budget Policy: (Continued)

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

Amounts were not budgeted for the revenues and expenses of the General Fund because they were not legally 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 accounting principles generally accepted in the U.S.A. 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:

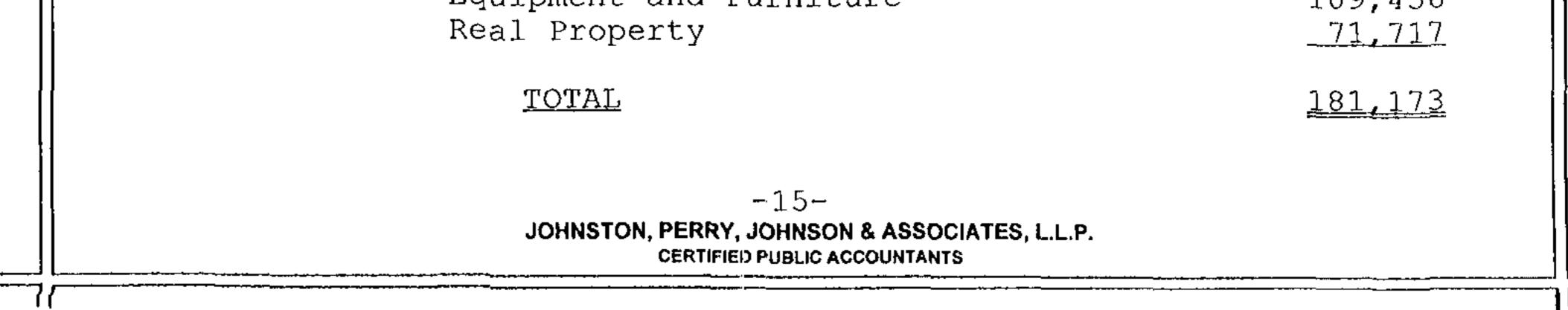
All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

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 6/30/02 109,456

Equipment and Furniture



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

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

Donated assets represent \$-0- of the above total for June 30, 2002.

j. Comparative Data:

6

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.

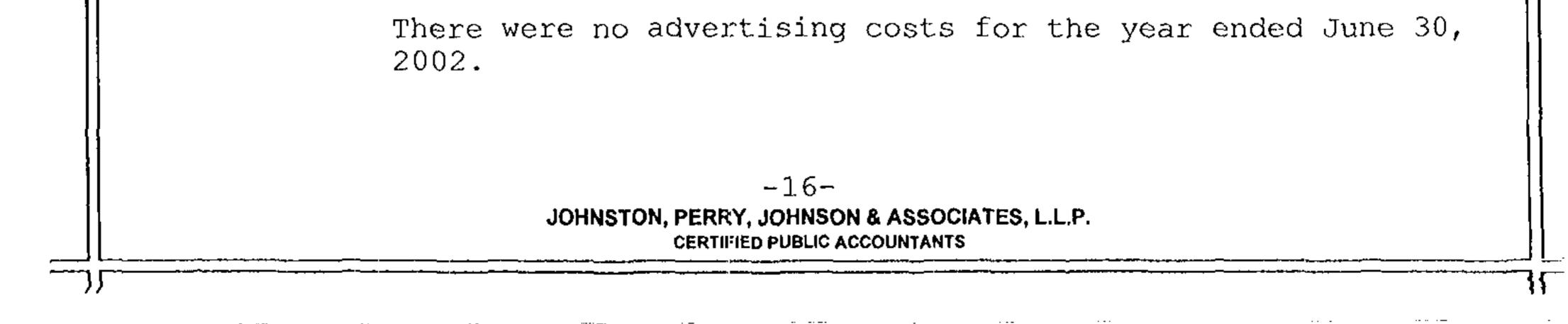
1. Related Party Transactions:

There were no related party transactions during the year.

m. Management's Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the U.S.A. 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



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

Intergovernmental Grants

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Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

Senior Center, State Allocation (Act 735), Title III B, C-1, C-2, D, E, 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.

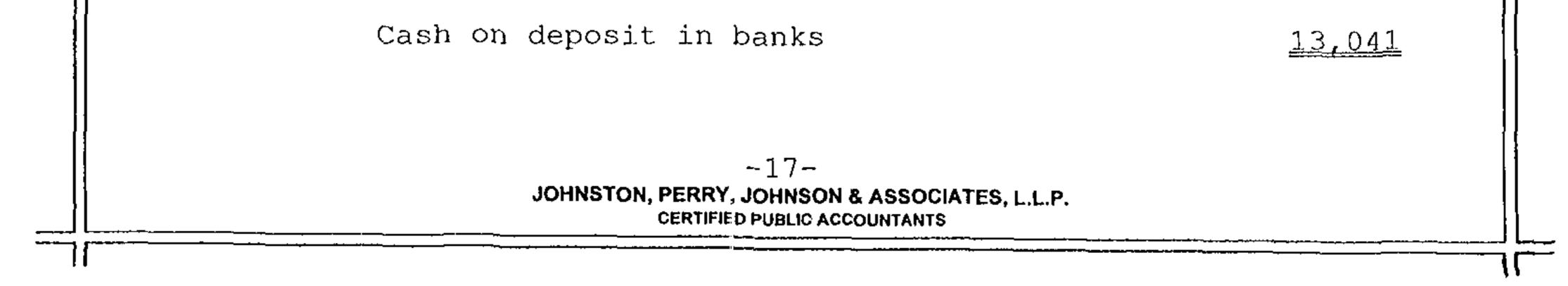
Public Support and Miscellaneous Revenues

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.

NOTE 3 - CASH IN BANK

At June 30, 2002, the carrying amount of the Council's deposits was as follows:

Operating - checking	2,883
Payroll - checking	1,191
Special - checking	8,967



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

The related bank balance (collected deposits) at that date was \$20,632. 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 - GRANTS RECEIVABLE

Grants receivable at June 30, 2002, consisted of reimbursements for expenses incurred under the following program:

ProgramFundAmountTitle III - Cash-in-Lieu (USDA) Special Revenue1,312Management believes all receivables are collectible and no

reserve for bad debts is needed.

NOTE 5 - <u>CHANGES IN GENERAL FIXED ASSETS</u>

A summary of changes in general fixed assets was as follows:

Furniture and Equipment <u>2001</u> Real Property <u>71,7</u>	- 63	<u>Deletions</u> 16,307 	<u>2002</u> 109,456 <u>71,717</u>
<u>Total General Fixed</u> <u>Assets</u> <u>197,4</u>	<u>80 –0–</u>	<u>16,307</u>	<u>181,173</u>

The deletions represent equipment that had an original acquisition cost of less than \$1,000.

State Property Regulation requires all assets with an original acquisition cost of less than \$1,000 not to be shown on the inventory schedule for the year ended June 30, 2002.

NOTE 6 - <u>IN-KIND CONTRIBUTIONS</u>

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.

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

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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 - INCOME TAX STATUS

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 2002:

	Balance		Balance
	July 1,	Net Increase	June 30,
	2001	(<u>Reductions</u>)	2002
Note Payable - House	9,728	(976)	8,752
Accumulated Unpaid Vacation	16,411	(2,350)	14,061
Note Payable-WCNB	750	(<u>750</u>)	
TOTALS	<u>26,889</u>	(<u>4,076</u>)	<u>22,813</u>

NOTE 10 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 2002. 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 materially affect the Council's financial position.

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

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 - RISK MANAGEMENT

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.

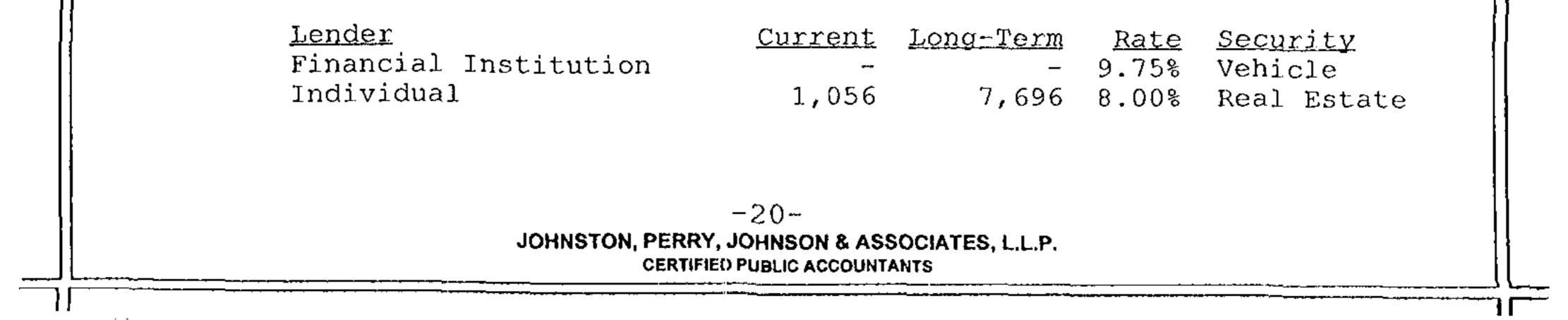
The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur.

NOTE 13 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 2002.

		<u>Funds I</u>	ransfer	ced Out		
				<u>Genera</u>	<u>al Fund</u>	
		2	Supple-			
			mental			
	Senior	5	Senior		PCOA	
<u>Funds Transferred In</u>	<u>Center</u>	<u>USDA (</u>	<u>Center</u>	<u>Local</u>	<u>Act 735</u>	<u>Total In</u>
Title III B-						
Administration	-		-	-	88	88
Supportive Services	15,481	-	4,500	_	11,856	31,837
Title III-C-1	-	14,348	-	4,143	7,869	26,360
Title III-C-2	-	1,242	~	_	1,950	3,192
Title III-D	_	-		-	16	16
Title III-E						<u> </u>
T'OTAL OUT	<u>15,481</u>	<u>15,590</u>	<u>4,500</u>	<u>4,143</u>	21,779	61,493

NOTE 14 - NOTES PAYABLE

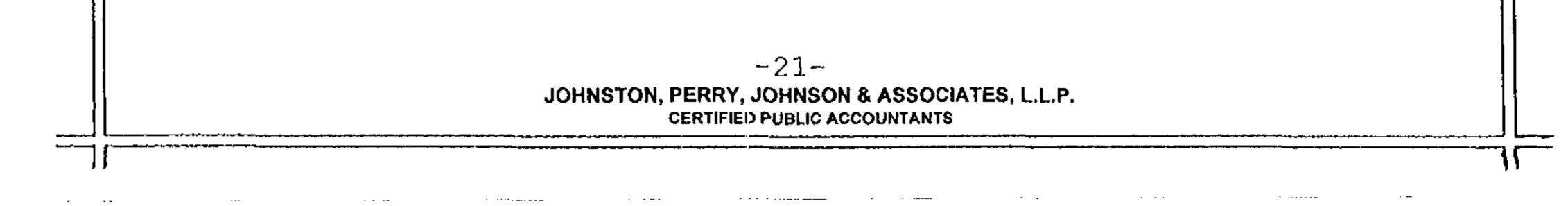


NOTE 14 - NOTES PAYABLE (Continued)

Five year debt maturities as follows:

2003	1,056
2004	1,142
2005	1,236
2006	1,337
2007	1,446
Thereafter	2,535





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SUPPLEMENTARY FINANCIAL INFORMATION

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

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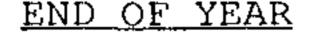
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SCHEDULE OF PROGRAM REVENUE FUND BALANCE	E, LOUISIANA	AND CHANGES	<u>SCHEDULE 1</u> IN
	PROGRAMS	OF THE GENER	AL FUND
	LOCAL (<u>UNRESERVED</u>)	PCOA (<u>ACT 735</u>)	TOTALS
REVENUES			
Intergovernmental:			
Office of Elderly Affairs Miscellaneous:	_	21,779	21,779
Contract Meal Income	12,867		12,867
Title XIX	17,859	_	17,859
Contributions and Other	14,354		<u>14,354</u>
TOTAL REVENUES	<u>45,080</u>	<u>21,779</u>	<u>66,859</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	17,891		17,891
Fringe	1,646		1,646
Travel	156	-	156
Operating Services	18,329		18,329
Operating Supplies	1,513	_	1,513
Other Costs	2,812		2,812
Capital Outlay			
TOTAL EXPENDITURES	42,347	<u> </u>	42,347
Excess of Revenues Over			
(Under) Expenditures	2,733	21,779	24,512
OTHER FINANCING SOURCES (USES)			
Operating Transfers In		_	 .
Operating Transfers Out	(<u>3,853</u>)	(<u>21,779</u>)	(<u>25,632</u>)
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	(1,120)	-0-	(1,120)
FUND BALANCES			
Beginning of Year	<u> </u>	-0-	<u> </u>
END OF YEAR	(268)		(268)

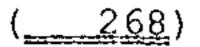
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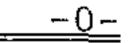
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See accountants' report. -22-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.

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CERTIFIED PUBLIC ACCOUNTANTS

MBINING SCHED erly Affairs opment ls on Aging	EDULE OF PROGRAM FUND BALANCES - FOR THE YEAR FOR THE YEAR SERVICES	M REVENUES, - SPECIAL R AR ENDED JUNI	EXPENDITURES AND EVENUE FUNDS 2 30, 2002	ID CHANGES	IN		
ffice of Elderly A partment of on and Development on of Councils on mbursements ibutions	III						
erly <i>r</i> opment ls on		TITLE III C-1 AREA AGENCY ADMINISTRATION	TITLE III C-1	TITLE III C-2	SENIOR CENTER	<u>G-III</u> HILLE	TITLE <u>LITE</u>
ls on	41,410 -	7,742	45,734	34,815	18,530	1,845	10,732
	1 1 1 1		3, 285	1111	, ,) i	111	1 1 1 1
gram Income TOTAL REVENUES	<u>42,415</u>	7,742	<u>19,258</u> 68,277	<u> 5, 762</u> 40, 577	<u>18, 530</u>	<u>1,845</u>	10,732
aries nge vel vel rating Services rating Supplies er Costs Dutlay Assistance	48,015 4,461 1,705 14,987 3,377 1,707	4, 232 380 85 2, 633 435 65 -	36,454 3,314 3,314 13,524 40,563 13,524	16,810 1,590 10,352 14,699 137	1, 200 1, 740 1, 740	, 1, 461 1, 461	2,759 371 371 5,686 848 -
TOTAL EXPENDITURES	74,252	7,830	94,637	43,769	3,049	<u>1,861</u>	10,442
Excess of Revenues Over (Under) Expenditures	(31,837)	(88)	(26,360)	(3,192)	15,481	(16)	290
	See aco	ountants' rep	ort.				

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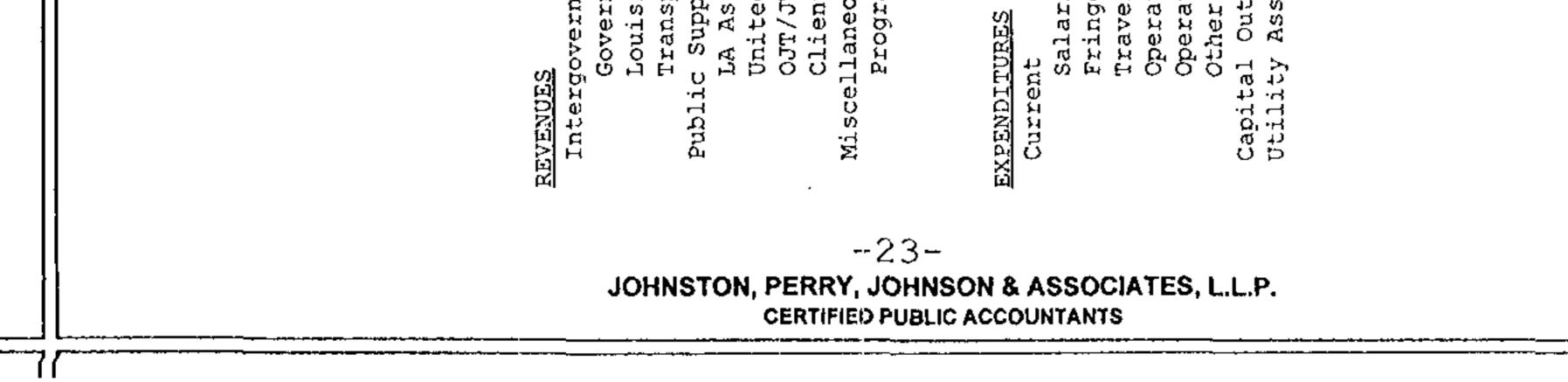
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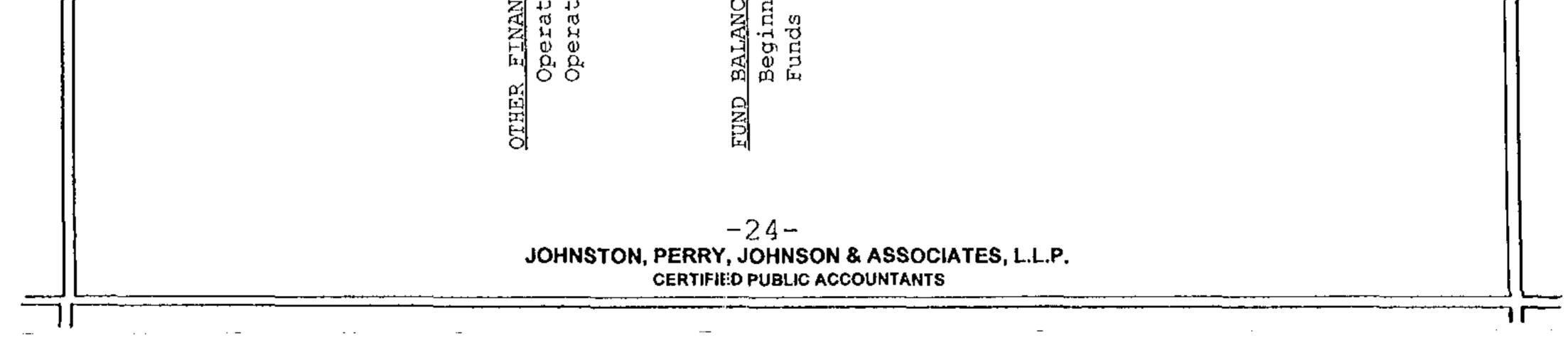
					<u></u>	
SCHEDULE 2 (CONTINUED)	TTTE TTTE	- (<u>290</u>)	 0 			
ୟ ମ ମ	TITLE <u>III-D</u>	16	 	r 1	÷	
NT	SENIOR	- (<u>15,481</u>)	- 0 1		-0-	
CHANGES	TITLE III C-2	3,192	 	• •]	-0-	
LINC. DITURES AND E FUNDS 2002	TITLE III C-1	26,360			-0-	
CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA F PROGRAM REVENUES, EXPENDITURES BALANCES - SPECIAL REVENUE FUNDS R THE YEAR ENDED JUNE 30, 2002	<u>TITLE III C-1</u> AREA ADMINISTRATION	80 1 80 1	-0 -	4 • 		accountants' report.
So Si	<u>TITLE III B</u> <u>SERVICES</u> <u>ARE</u>	31,837	 0 			See accou
EUN FUNING SCHEDULE FUN		<u>ANCIAL SOURCES (USES)</u> ating Transfers In ating Transfers Out	Excess of Revenues Over (Under) Expenditures and Other Uses	<u>NCE (DEFICIT)</u> nning of Year s Reprogrammed - Prior Period	END OF YEAR	

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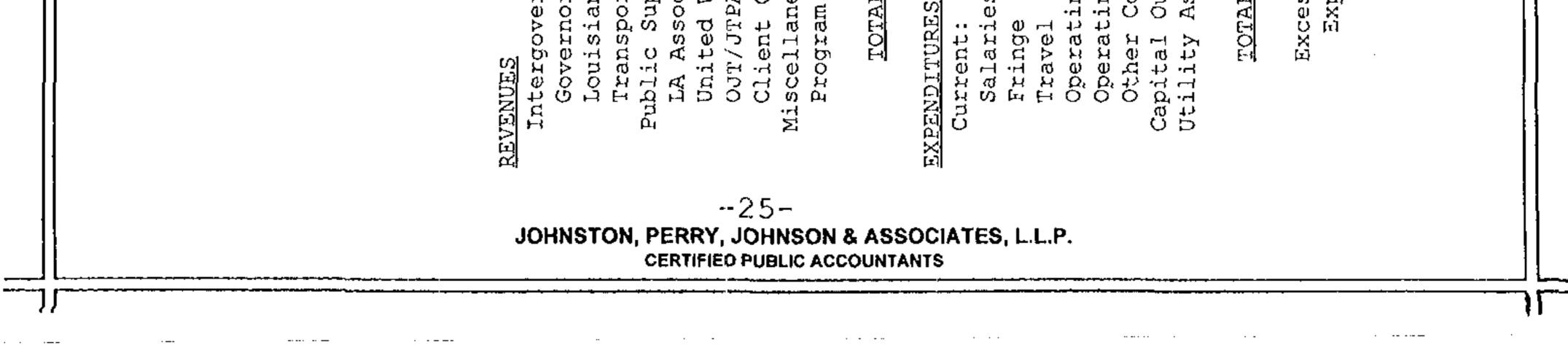
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COMBINING SCHE	WEST C SCHEDULE OF FUND BZ FOR	CARROLL OAK GI PROGRAM ALANCES THE YEAJ	L COUNCIL ON AGING, GROVE, LOUISIANA AM REVENUES, EXPEND S - SPECIAL REVENUE CAR ENDED JUNE 30, 2	AGING, INC. IANA EXPENDITURES AND EVENUE FUNDS E 30, 2002	CHANGES IN		(Continued)
	AUDIT EUNDS	USDA	SUPPLEMENTAL SENIOR CENTER	UTILITY <u>ASSISTANCE</u>	EMERGENCY EOOD & SHELTER	ETA/ <u>LA DOTD</u>	TOTALS
vernmental: nor's Office of Elderly Affairs dana Department of	1,248	15,590	4,500	1	1	I	182,146
and De	I	I	ſ	I	1	I	I
Support: sociation of Councils on Aging d Way	11	11	r ì	2,103	- 19,905	11	2,103 19,905
TPA Reimbursements t Contributions	11	11	1	1	11	11	3,285
aneous: am Income	i		ſ				26,025
TAL REVENUES	1,248	<u>15,590</u>	4,500	2,103	<u>19,905</u>	-0-1	233, 464
e ies	i I	1 1	1 1	11	11	1 1	109,470 10,225
ting Services	1,248	11	11	- 925	- 21,494	1 1	2,467 67,989
	1	I	ł	1 1	1 1		61,383 7 973
Costs Outlav	11		1 1		ţ	1	-
Assistance	L 	"	ſ	' 		1	'
TAL EXPENDITURES	1,248	-0-	-0-	925	21,494	- 0 	259,507
cess of Revenues Over (Under) Expenditures	-0 -	15,590	4,500	1,178	(1,589)		(26,043)
		See acco	accountants' report	•			



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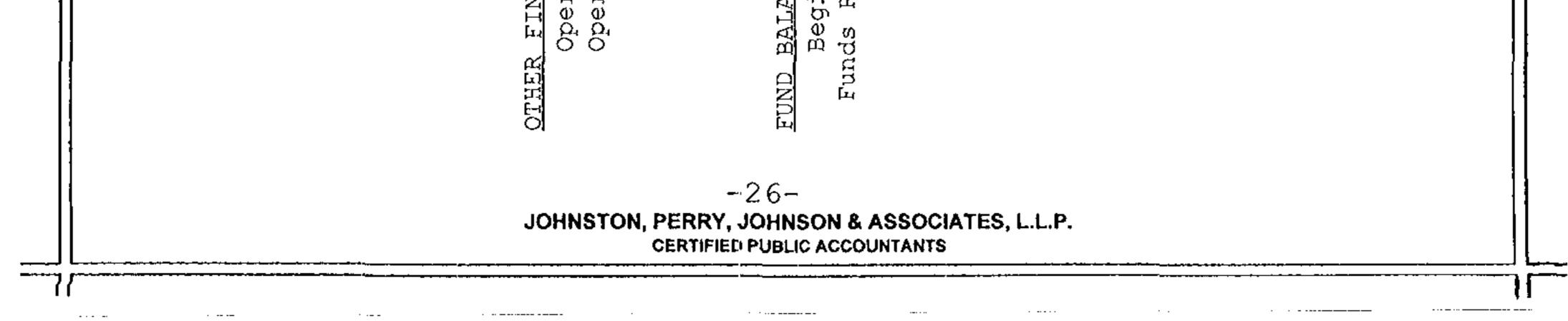
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SCHEDULE 2 (Continued)	TOTALS	61,493 (<u>35,861</u>)	(111)	9, 552	9,141	
ол <u>О</u>	ETA/ <u>LA DOTD</u>	1 1	 0 +			
CHANGES IN	EMERGENCY <u>FOOD & SHELTER</u>		(1,589)	9, 551	<u>7,962</u>	
INC. ITURES AND FUNDS 002	UTILITY ASSISTANCE	ł !	1,178		<u>1,179</u>	
DLL COUNCIL ON AGING, K GROVE, LOUISIANA SRAM REVENUES, EXPEND SES - SPECIAL REVENUE YEAR ENDED JUNE 30, 2	SUPPLEMENTAL SENIOR CENTER	- (<u>4,500</u>)		1 1		accountants' report.
WEST CARROLL C WEST CARROLL C OAK GRO OLE OF PROGRAM I FUND BALANCES - FOR THE YEAR	USDA	- (<u>15,590</u>)			10 -	See accou
WEST CARROLL (OAK GR CHEDULE OF PROGRAM FUND BALANCES - FOR THE YEAR	AUDIT <u>EUNDS</u>		р Ч	1 1	0	
COMBINING SCE		INANCING SOURCES (USES) berating Transfers In berating Transfers Out	Excess of Revenues Over (Under) Expenditures and Other Uses	<u>LANCE (DEFICIT)</u> ginning of Year Reprogrammed - Prior Year	END OF YEAR	



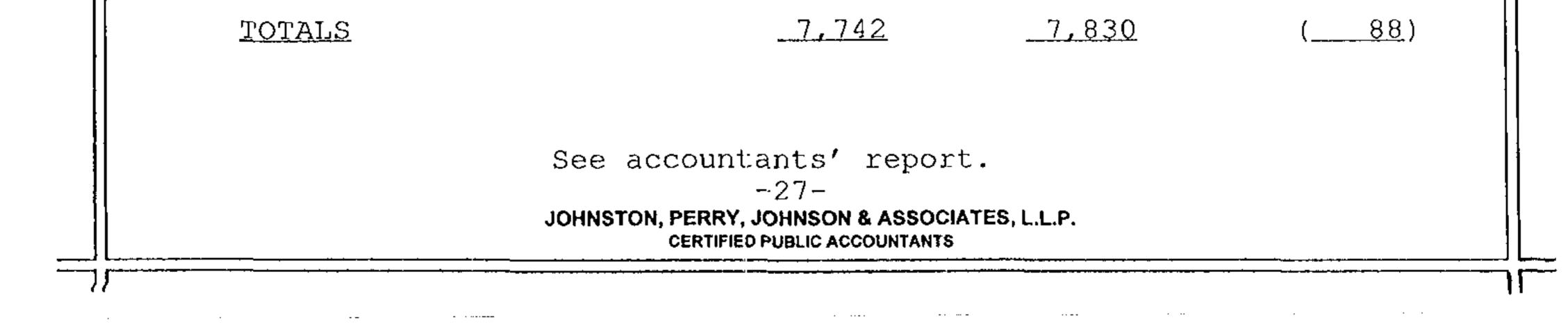
WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2002 SCHEDULE 3

	BUDGETED <u>EXPENDITURES</u>	ACTUAL <u>EXPENDITURES</u>	VARIANCE- FAVORABLE (<u>UNFAVORABLE</u>)
LOCAL - UNRESERVED			
Salaries	17,891	17,891	—
Fringe	1,620	1,646	(46)
Travel	151	156	(5)
Operating Services	8,359	18,359	(9,970)
Operating Supplies	9,757	1,513	8,244
Other Costs	119	2,812	(2,693)
Capital Outlay	2,488	<u> </u>	2,488
TOTALS	<u>40,365</u>	<u>42,347</u>	(<u>1,982</u>)

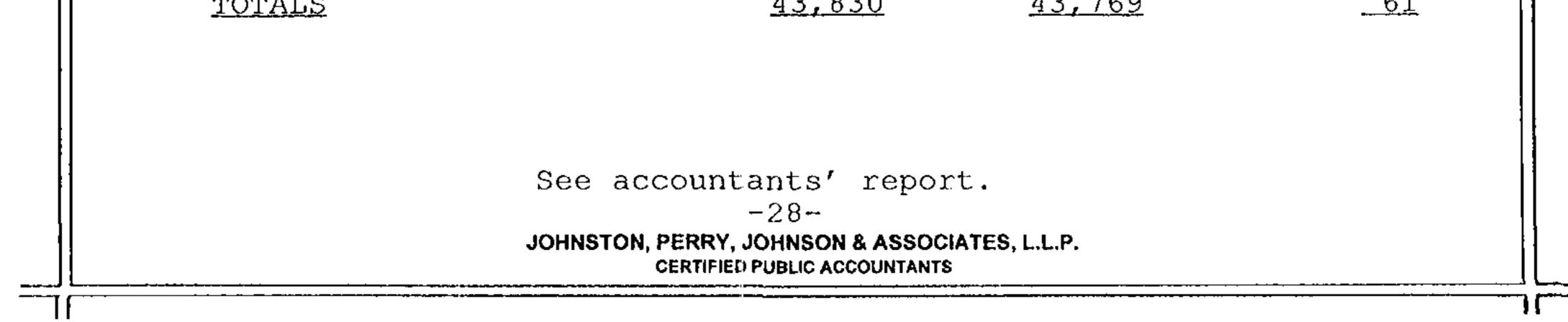
<u>STATE OF LOUISIANA - ACT 735</u>

Transfers to Other Funds:

III AAA	-	88	(88)
III-B	11,602	11,856	(254)
III C-1	7,973	7,869	104
III C-2	2,010	1,950	60
Senior Center		-	
III-D	-	16	(16)
III-E	194		194
Ombudsman		<u> </u>	
TOTALS	<u>21,779</u>	<u>21,779</u>	<u> </u>
<u>TITLE III-C AREA AGENCY</u> <u>ADMINISTRATION</u>			
Salaries	4,207	4,232	(25)
Fringe	385	380	5
Travel	82	85	(3)
Operating Services	2,660	2,633	27
Operating Supplies	343	435	(92)
Other Costs	65	65	<u> </u>
Capital Outlay			



C	ROLL COUNCIL ON A DAK GROVE, LOUISIA CXPENDITURES - BUI	ANA	<u>SCHEDULE</u> (Continued)
	E YEAR ENDED JUNE BUDGETED	30, 2002 Actual	VARIANCE- FAVORABLE
	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>	(<u>UNFAVORABLE</u>)
TITLE III-B SUPPORTIVE			
<u>SERVICES</u> Salaries	48,049	48,015	34
Fringe	4,340	4,461	
Travel	1,572	1,705	(133)
Operating Services	15,187	14,987	200
Operating Supplies	2,867	3,377	(510)
Other Costs	1,706	1,707	(1)
Capital Outlay			·
TOTALS	<u>73,721</u>	<u>74,252</u>	(<u>531</u>)
<u>TITLE III C-1</u>			
Salaries	36,590	36,454	136
Fringe	3,319	3,314	5
Travel	375	390	(15)
Operating Services	13,681	13,524	157
Operating Supplies	39,633	40,563	(930)
Other Costs	390	392	(2)
Capital Outlay	<u> </u>		
TOTALS	<u>93,988</u>	. <u>94,637</u>	(<u>649</u>)
<u>TITLE III C-2</u>			
Salaries	16,817	16,810	7
Fringe	1,526	1,590	(64)
Travel	175	181	(6)
Operating Services	10,863	10,352	511
Operating Supplies	14,311	14,699	(388)
Other Costs	. 1.38	137	1.
Capital Outlay			
ምርጥአፒ ሮ	13 03U	12 760	۲
TOTALS	<u>43,830</u>	<u>43,769</u>	<u>61</u>



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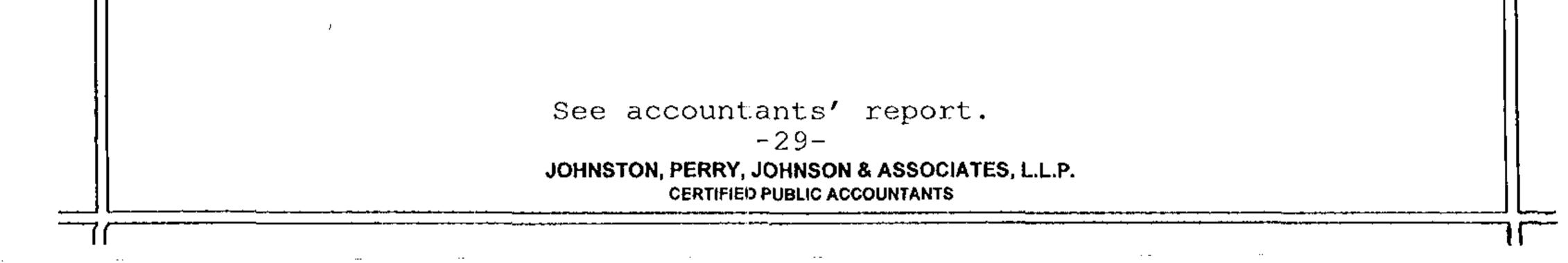
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UDGETED ENDITURES 1,200 137 - 1,701 - -	ACTUAL <u>EXPENDITURES</u> 1,200 109 - 1,740 - - <u>3,049</u>	VARIANCE- FAVORABLE (UNFAVORABLE) - 28 - (39) - - - - ()
137	109 - 1,740 - -	- (39)
137	109 - 1,740 - -	- (39)
	- 1,740 - -	- (39)
1,701	- 	
L, /UI 	- 	
 		 (11)
		 (<u>11</u>)
	3,049	(<u>11</u>)
	_3,049	(<u>11</u>)
3,038		
	_	 +
-	-	_
400	400	_
1,445	1,461	(16)
-		_
<u> </u>		
1,845	<u>1,861</u>	(<u>16</u>)
2,703	2,759	(56)
245	371	(126)
	106	(11)
95	686	171
857	848	(38)
857 810	5,672	544
857	_	
857 810		

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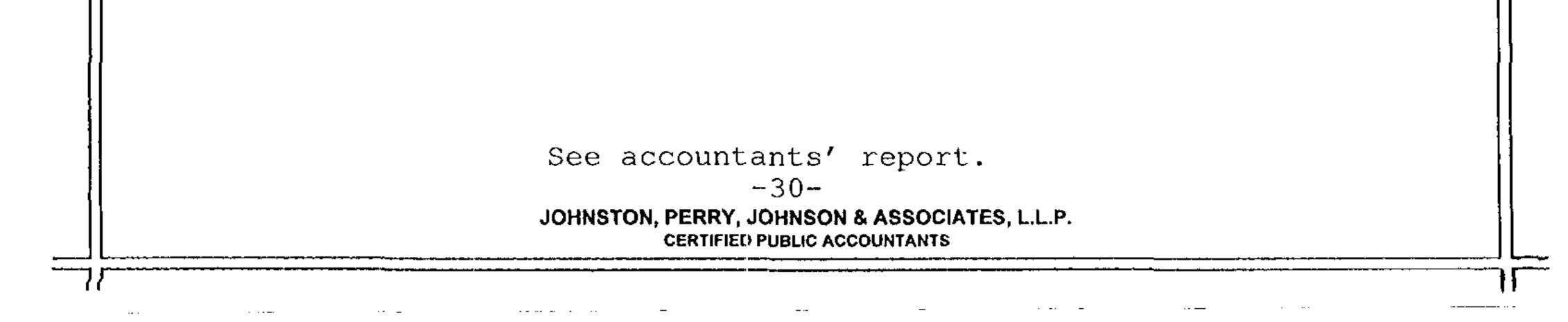
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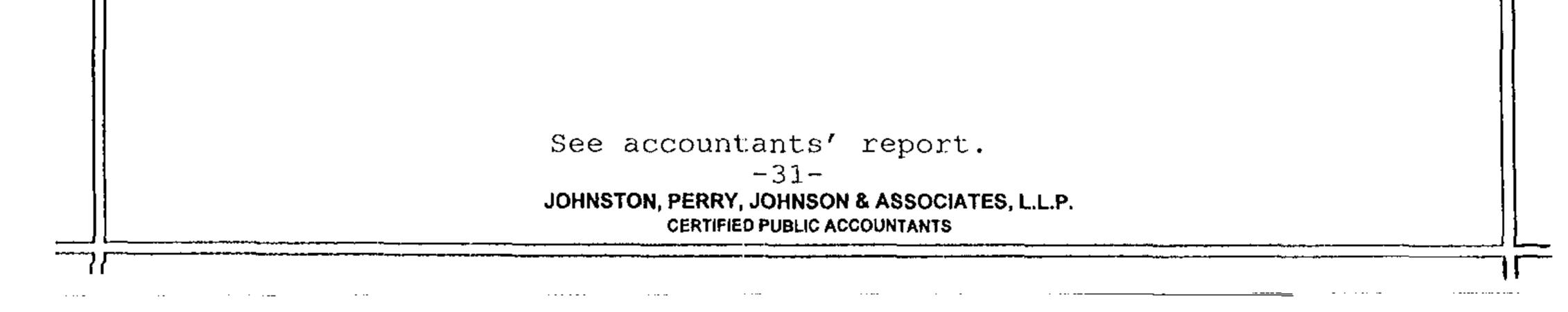
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OAK SCHEDULE OF EXPE	L COUNCIL ON AG GROVE, LOUISIA NDITURES - BUD AR ENDED JUNE	NA GET AND ACTUA	<u>SCHEDULE 3</u> (Continued)
	BUDGETED <u>EXPENDITURES</u>	ACTUAL <u>EXPENDITURES</u>	VARIANCE- FAVORABLE (<u>UNFAVORABLE</u>)
<u>AUDIT FUNDS</u> Operating Services	1,248	1,248	-0-
<u>USDA</u> Transfers to Title III C-1 Transfers to Title III C-2	14,281 <u>1,090</u>	14,318 <u>1,242</u>	(37) (<u> 152</u>)
TOTALS	<u>15,371</u>	<u>15,560</u>	(<u>189</u>)
SUPPLEMENTAL SENIOR CENTER Transfers to Title III B Supportive Services	<u>4,500</u>	4,500	0_
<u>UTILITY ASSISTANCE</u> Utility Assistance Programs LP&L - Helping Hands	: Not Budgeted	<u>925</u>	N/A
<u>EMERGENCY FOOD AND SHELTER</u> Operating Services	<u>19,905</u>	<u>21,494</u>	(<u>1,589</u>)
<u>FTA/ LA DOTD</u> Capital Outlay	0-	<u> </u>	-0-



	WEST CARROLL COUNCIL ON OAK GROVE, LOUISI SCHEDULE OF PRIORITY SERVICES - ' GRANT FOR SUPPORTIVE FOR THE YEAR ENDED JUNE	ANA TITLE III, PART SERVICES	<u>SCHEDULE 4</u> B -
	ጉርፑሮዮ (ጋሲዬ)		PERCENT OF <u>GOEA GRANT</u>
	<u>CCESS (30%)</u> Assisted Transportation Case Management Transportation Information and Assistance Outreach		
11	<u>TOTAL ACCESS EXPENSES</u> <u>N-HOME (15%)</u> Homemaker	<u>47,217</u> 18,638	160%
	Visiting TOTAL IN-HOME EXPENSES	<u> 405</u> <u>19,043</u>	648
<u>L</u> I	<u>EGAL (5%)</u> Legal Assistance	<u>1,479</u>	
	<u>TOTAL LEGAL EXPENSES</u> <u>ON-PRIORITY SERVICES</u>	1,479 -6,513	58
	<u>TOTAL TITLE III-B - SUPPORTIVE</u> SERVICES EXPENDITURES	74,252	
Le	ess: Participant Contributions Transfers In	(1,005) (<u>31,837</u>)	
	itle III-B - Supportive Services Grant	41,410	
Le	ess: Transfers of Contract Allotments <u>ORIGINAL GRANT AWARD NET OF</u> <u>ADDITIONAL STATE HOMEMAKER</u> <u>AND TRANSPORTATION FUNDS</u> <u>AND TRANSFERS OF CONTRACT</u> <u>ALLOTMENTS</u>	(<u>11,828</u>) <u>29,582</u>	

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OAN COMPARATIVE SCHEN CHANGES	LL COUNCIL K GROVE, LC DULE OF GEN IN GENERAL YEAR ENDED	DUISIANA NERAL FIXED FIXED ASSI) ASSETS AND ETS	<u>SCHEDULE 5</u>
	BALANCE JUNE 30, <u>2001</u>	ADDITIONS	DELETIONS	BALANCE JUNE 30, <u>2002</u>
GENERAL FIXED ASSETS, at				
cost: Furniture and Equipment Real Property	125,763 71,717	 	(16,307)	109,456 <u>71,717</u>
<u>TOTAL GENERAL FIXED</u> <u>ASSETS</u>	<u>197,480</u>	<u>0</u>	<u>16,307</u>	<u>181,173</u>
Property Acquired Prior to July 1, 1985 ¹	65,678	←	(8,028)	57,650
Property Acquired After July 1, 1985				
Title III - C-1	27,145	- ~	(2,800)	24,345
Title III - C-2	13,197	-	(1,120)	12,077
Title III - B-AAA	1,687	-	(191)	1,496
Title III - B-SS	4,665	_	(542)	4,123
Act - 735	1,419		-	1,419
Local Funds Unrestricted	29,809	-	(2,713)	27,096
Senior Center	1,579		(90)	1,489
Title III - D	4,727	_	(814)	3,913
Title III - E		-	—	_
Ombudsman	112		(9)	103
Emergency Food & Shelter	5,000			5,000
Section 5310 Vehicle	42,462	·		42,462
TOTAL INVESTMENT IN				
FIXED ASSETS	<u>197,480</u>	<u>-0-</u>	(<u>16,307</u>)	<u>181,173</u>

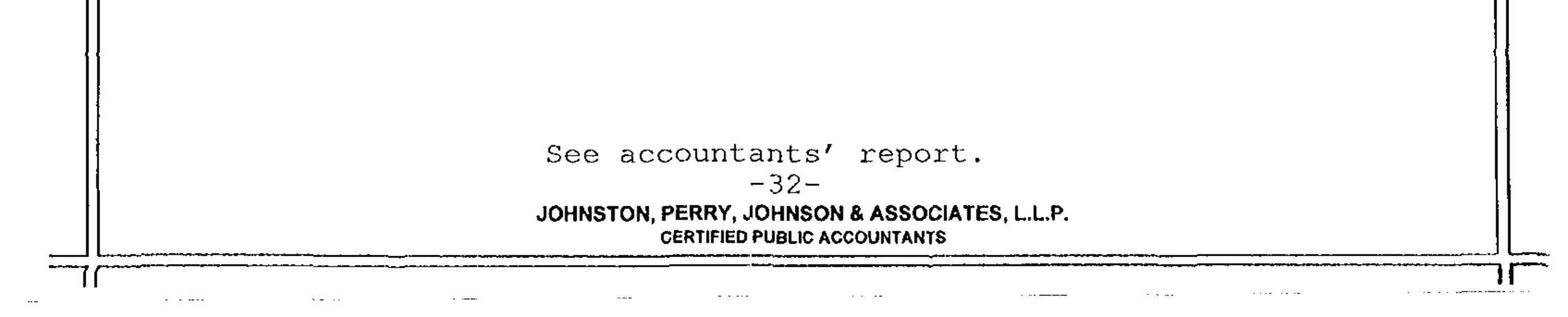
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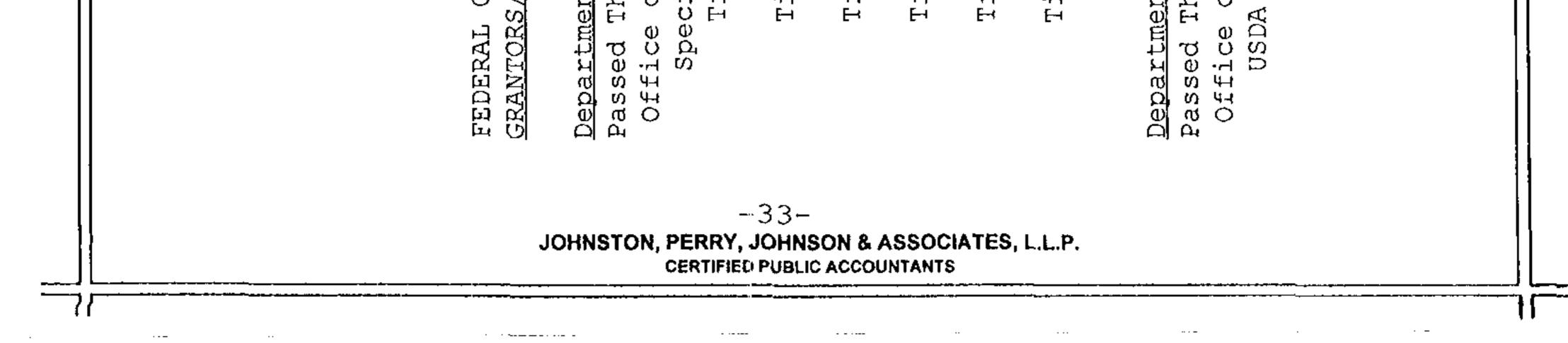
¹Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1985.



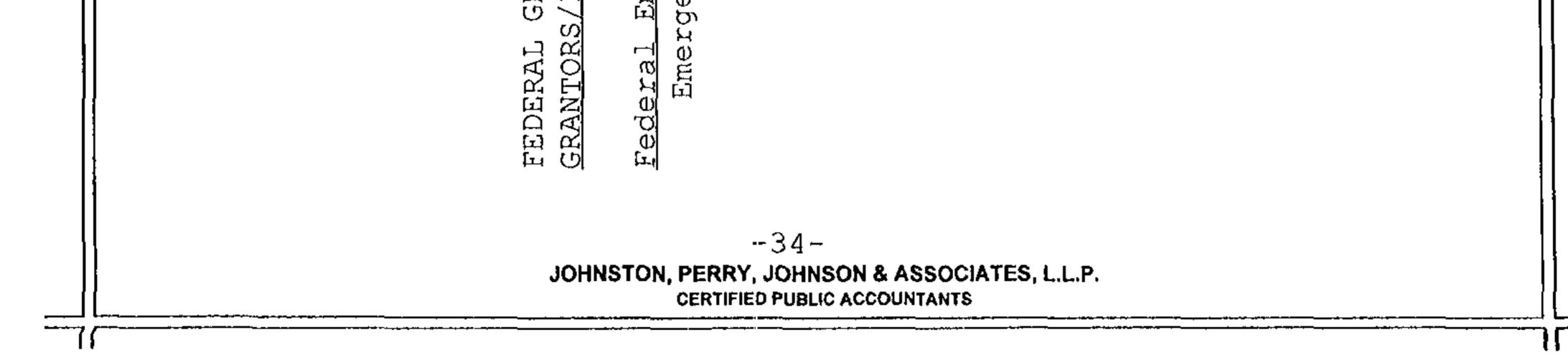
WEST CARROLL OAK G SCHEDULE OF FEI FOR THE YEAI	LL COUNCIL ON A GROVE, LOUISI FEDERAL AWARD EAR ENDED JUNE	GING, ANA EXPEND 30, 20	, INC. DITURES 2002		SCHEDULE 6	
L GRANTOR/PASS THROUGH	GRANT <u>YEAR</u>	FEDERAL CFDA <u>NUMBER</u>	AMOUNT OF EXPENDITURES	AWARD AMOUNT	REVENUE <u>RECOGNIZED</u>	
<u>nent of Health and Human Services</u> Through the Louisiana Governor's of Elderly Affairs: ecial Programs for the Aging:						
Title III B - Supportive Services	01/0 30/0	93.044	35,554	35,554	41,410	
III C-l - Area Agency Ninistration	1/0	93.045	5,806	5,806	7,742	
III C-1 - Congregate Meal	01/0 30/0	93.045	19,203	19,203	45,734	<u> </u>
III C-2 - Home Delivere	01/0 30/0	93.045	12,487	12,487	34,815	<u> </u>
III D - Preve	01/0 30/0	93.043	1,845	1,845	1,845	
Title III E - Care Giver	0 H 0 M	93.044	8,049	8,049	10,732	
<u>nent of Agriculture</u> Through the Louisiana Governor's of Elderly Affairs: DA - Cash in Lieu of Commodities See acc	7/01/01- 6/30/02	10.570 report.	15, 590	15,501	15, 590	

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SCHEDULE 6 (CONTINUED)	REVENUE RECOGNIZED	19,905	
	AWARD AMOUNT	19,905	
AGING, INC. IANA EXPENDITURES E 30, 2002	AMOUNT OF EXPENDITURES	21.494	120.028
IL ON AGING, LOUISIANA AWARD EXPENI D JUNE 30, 2	FEDERAL CFDA NUMBER	83.516	report.
COUNC. ROVE, RENDE	GRANT <u>YEAR</u>	10/01/01- 9/30/02	accountants
WEST CARROLL OAK G SCHEDULE OF FE FOR THE YEA	GRANTOR/PASS THROUGH	<u>Emergency Management Agency</u> gency Food and Shelter Program	TOTAL EXPENDITURES



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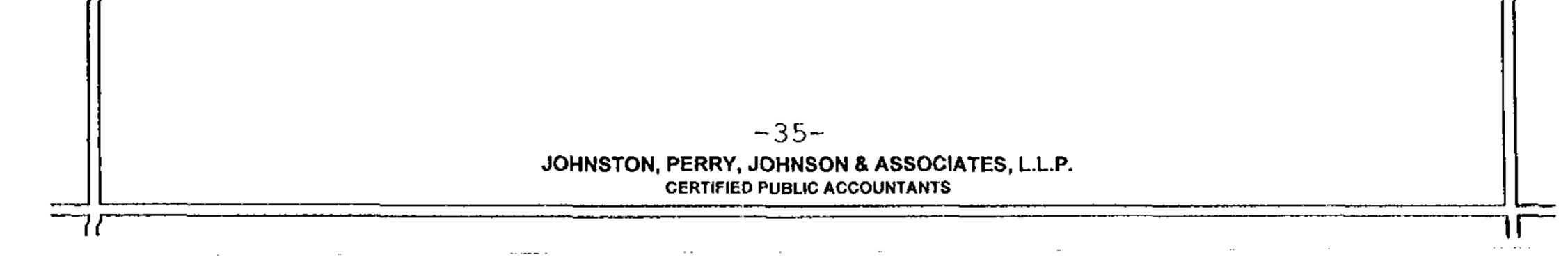
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WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA MANAGEMENT'S CORRECTIVE ACTION PLAN - CURRENT YEAR FOR THE YEAR ENDED JUNE 30, 2002

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There were no findings nor recommendations for the year ended June 30, 2002.





WEST CARROLL COUNCIL ON AGING, INC. OAK GROVE, LOUISIANA SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED JUNE 30, 2002

There were no prior year findings.

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

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

JULIAN B. JOHNSTON, CPA ROWLAND H. PERRY, CPA, APC CHARLES L. JOHNSON, JR., CPA JAY S. HUGHES, CPA, APC VIOLET M. ROUSSEL, CPA, APC

PAM BATTAGLIA, CPA JAY CUTHBERT, 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 5, 2002

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

<u>Audit Guide</u> 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, 2002 included in the accompanying Louisiana Attestation Questionnaire. 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.

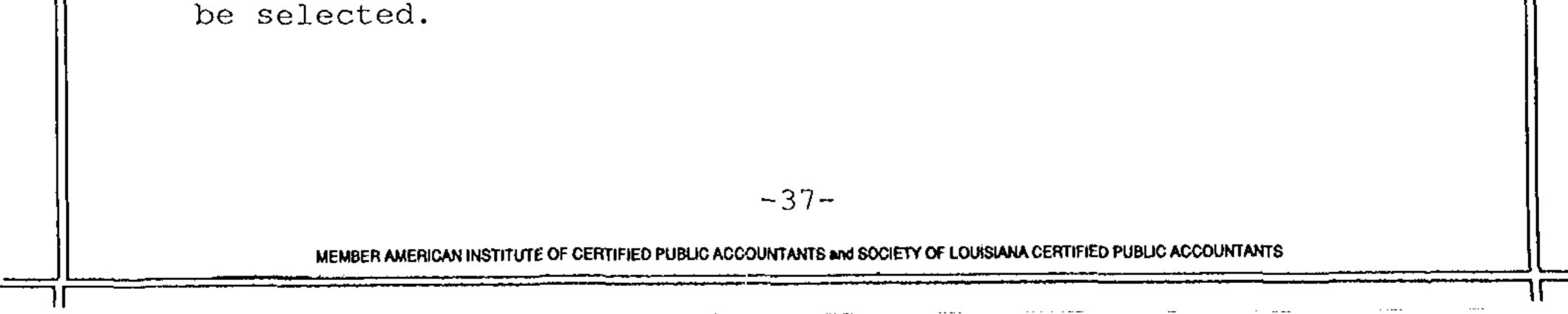
Federal, State, and Local Awards

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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.

4. 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 *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

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

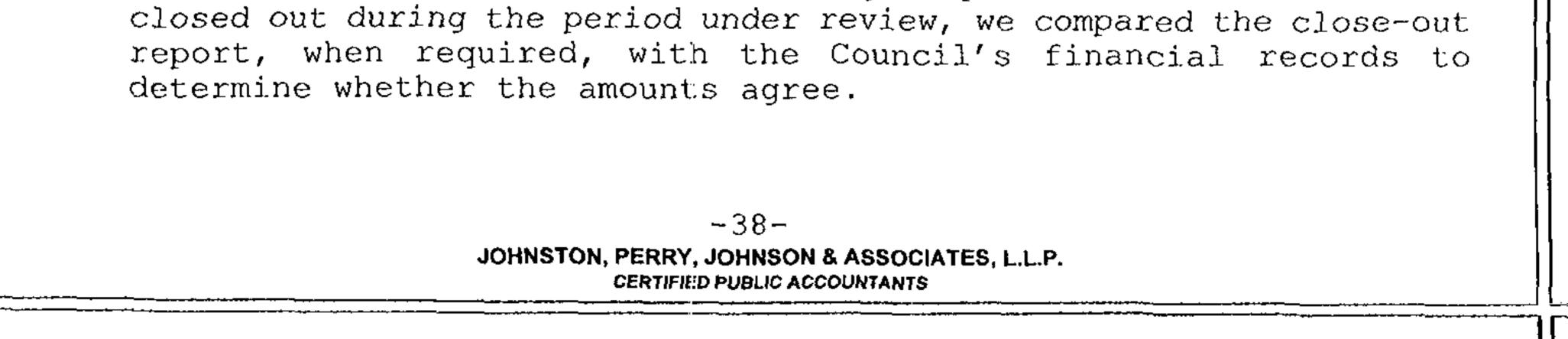
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Eligibility:
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We reviewed the previously listed disbursements for eligibility requirements. Disbursements complied with eligibility requirements.

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



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.

There were no prior year findings.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

-39-JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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. Under Louisiana Revised Statute 24.513, this report is distributed by the Legislative Auditor as a public document.

Johnsta, Any Johnson & associates, LL.

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



-40--JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P. CERTIFIED PUBLIC ACCOUNTANTS

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LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Quasi-public Entities) August 28, 2002 (Date Transmitted) Johnston, Perry, Johnson & Associates, L. L. P. 3007 Armand Street Monroe, LA 71201 (Auditors)

with your compilation of our financial statements In connection of as 6-30-2002 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 8-28-02 (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 []



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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 [^K] No []

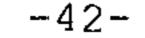
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We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to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

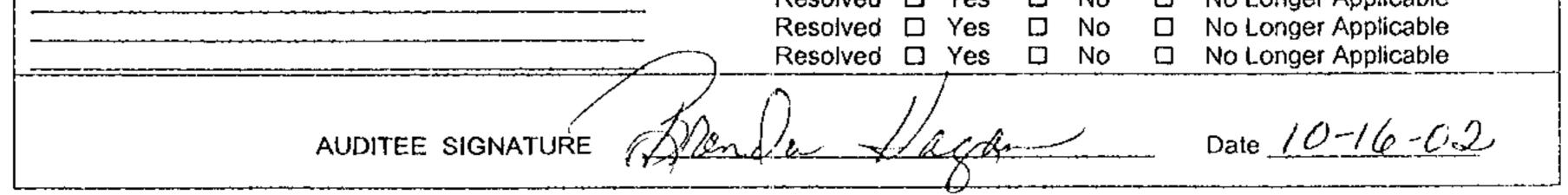
We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose 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.

Blinde Hacan	Executive Directo	»r <u>8-13-2002</u>	Date
Vaudene (Ttesher)	Secretary/ Treasurer	8-13-2002	Date
Thay madded	Chairperson Resident	8-13-2002	Date



[This form is an unaudited informational document	LEGISLATIVE AUDITOR				
prepared by management of the agency.]	BATON ROUGE LA 70804				
DATA COLLECTION FORM FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES					
OMB Form 0348-0057 may be used as a substitute for this	RETURN to: Legislative Auditor				
form.	Attn: Engagement Processing				
Date Submitted 10 / 25 / 02	Post Office Box 94397				
1. Fiscal Year Ending Date For This Submission:	Baton Rouge, Louisiana 70804-9397				
06_{30}_{02}	2. Type of Report:				
3. Audit Period Covered	Compilation x Compilation/Attestation				
x Annual 🗆 Biennial	Program Audit Other				
D Other to					
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 Zip				
OAK GROVE LA 71263	MONROE LA 71201				
Auditee Contact Name Title	Auditor Contact Name Title				
BRENDA HAGEN EX. DIRECTOR	JAY S. HUGHES PARTNER				
Telephone Fax	Telephone Fax				
318-428-4217 318-428-2097	318-322-5156 318-323-6331				
Email (Optional)	Email (Optional)				
jhughes@jpjcpa.com					
Component Units Included Within the Report and for Which No Separate Report Will Be Issued: <u>ONLY AUDITEE ABOVE</u>					
If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of					
noncompliance, and no management letter, check this box and c	IO NOT COMPLETE THE REST OF THE FORM.				
6. FINANCIAL STATEMENTS	Anntiochlo				
a. Type of audit report on financial statements. X Not Applicable					
b. Is a 'going concern' explanatory paragraph included in the au	•				
c. Do any of the funds have deficit balances?	X Yes 🖸 No				
7. INTERNAL CONTROL					
Do the comments on Internal control include: material weaknesses other conditions					
8. COMPLIANCE Do the comments on compliance include: D criminal acts D fraud and abuse X not applicable					
9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption					
NONE	Resolved Yes No No Longer Applicable				
	Resolved D Yes D No D No Longer Applicable				
	Resolved D Yes D No D No Longer Applicable				
10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)					
NONE Sessived Difference Sessive Sessi					
Sessived Difference No Difference Sessive Sessived Difference No Difference Applicable					
\$ •	Resolved D Yes D No D No Longer Applicable Resolved D Yes D No D No Longer Applicable				
s	Resolved D Yes D No D No Longer Applicable				
<u>\$</u>	Resolved D Yes D No D No Longer Applicable				
Do any findings address nepotism, ethics violations or related party transactions? U Yes X No Do any findings address violation of bond indenture covenants? U Yes X No					
11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS					
(Finding/Comment Caption and No.)	Resolved 🖾 Yes 🖾 No 🖾 No Longer Applicable				
NONE	Resolved II Yes II No II No Longer Applicable Resolved II Yes II No II No Longer Applicable				
	Resolved Yes No No Longer Applicable				

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