

10/30/02

WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

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

WEST CARROLL COUNCIL ON AGING, INC.
 FINANCIAL STATEMENTS
 JUNE 30, 2002

CONTENTS

	<u>PAGE</u>
ACCOUNTANTS' COMPILATION REPORT.....	1
GENERAL PURPOSE FINANCIAL STATEMENTS:	
Combined Balance Sheet - All Fund Types and Account Groups.....	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.....	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Special Revenue Fund Type.....	4
Notes to Financial Statements.....	5-21
SUPPLEMENTARY FINANCIAL INFORMATION:	
Schedule 1 - Schedule of Program Revenues, Expenditures and Changes in Fund Balance - General Fund.....	22
Schedule 2 - Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds.....	23-26
Schedule 3 - Schedule of Expenditures - Budget and Actual.....	27-30
Schedule 4 - Schedule of Priority Services - Title III, Part B - Grant for Supportive Services.....	31
Schedule 5 - Comparative Schedule of General Fixed Assets and Changes in General Fixed Assets.....	32
Schedule 6 - Schedule of Federal Award Expenditures.....	33-34
MANAGEMENT'S CORRECTIVE ACTION PLAN - CURRENT YEAR.....	35
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS.....	36
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES.....	37-40
LOUISIANA ATTESTATION QUESTIONNAIRE.....	41-42
DATA COLLECTION FORM.....	43

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
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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, Perry, Johnson & Associates, L.L.P.

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

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

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	2002	2001
<u>ASSETS</u>						
Cash	-	13,041	-	-	13,041	13,737
Grants Receivable	-	1,312	-	-	1,312	1,188
Accounts Receivable	3,516	-	-	-	3,516	3,050
Prepaid Expenses	-	-	-	-	-	-
Fixed Assets	-	-	181,173	-	181,173	197,480
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	22,813	22,813	26,889
<u>TOTAL ASSETS</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>
<u>LIABILITIES</u>						
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	-	-	-	14,061	14,061	16,411
<u>TOTAL LIABILITIES</u>	<u>3,784</u>	<u>5,212</u>	<u>-0-</u>	<u>22,813</u>	<u>31,809</u>	<u>34,460</u>
<u>FUND EQUITY</u>						
Fund Equity: Fund Balances: Unreserved: Undesignated	(268)	9,141	-	-	8,873	10,404
Investment in General Fixed Assets	-	-	181,173	-	181,173	197,480
<u>TOTAL FUND EQUITY</u>	<u>(268)</u>	<u>9,141</u>	<u>181,173</u>	<u>-0-</u>	<u>190,046</u>	<u>207,884</u>
<u>TOTAL LIABILITIES 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>

See accompanying notes and accountants' report.

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

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>2002</u>	<u>2001</u>
<u>REVENUES</u>				
Intergovernmental	21,779	182,146	203,925	189,195
Miscellaneous	45,080	51,318	96,398	103,722
<u>TOTAL REVENUES</u>	<u>66,859</u>	<u>233,464</u>	<u>300,323</u>	<u>292,917</u>
<u>EXPENDITURES</u>				
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	—	—	—	—
<u>TOTAL EXPENDITURES</u>	<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)
<u>OTHER FINANCING SOURCES (USES)</u>				
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	—	—	—	—
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,120)	(411)	(1,531)	(3,240)
<u>FUND BALANCES (DEFICIT)</u>				
Beginning of Year	852	9,552	10,404	13,644
Funds Reprogrammed - Prior Year	—	—	—	—
<u>END OF YEAR</u>	<u>(268)</u>	<u>9,141</u>	<u>8,873</u>	<u>10,404</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental	181,927	182,146	219
Miscellaneous	<u>28,779</u>	<u>51,318</u>	<u>22,539</u>
<u>TOTAL REVENUES</u>	<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	<u> -</u>	<u> -</u>	<u> -</u>
<u>TOTAL EXPENDITURES</u>	<u>236,338</u>	<u>259,507</u>	<u>(23,169)</u>
Excess (Deficiency) of Revenues over Expenditures	(<u>25,632</u>)	(<u>26,043</u>)	(<u>411</u>)
<u>OTHER 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 Other Uses	-0-	(411)	(411)
<u>FUND BALANCES</u>			
Beginning of Year	-	9,552	-
Funds Reprogrammed	<u> -</u>	<u> -</u>	<u> -</u>
<u>END OF YEAR</u>	<u> -0-</u>	<u> 9,141</u>	<u> -0-</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 presented in the financial statements are described as follows:

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

General Fund

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 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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Title XIX Fund (Continued)

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:

Title III B Supportive Services Fund

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.

Title III C-1 Area Agency Administration Fund

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.

Title III C-1 Congregate Meals Fund

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III C-1 Congregate Meals Fund (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.

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.

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.

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Utility Assistance Fund(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.

USDA 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.

Title III D Fund

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III D Fund (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.

Title III E Fund

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.

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.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

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:

<u>FUNDS PROVIDED BY</u>	<u>AMOUNT</u>	<u>%</u>
FTA/LA DOTD	18,813	70
Matching/West Carroll Police Jury	<u>8,063</u>	<u>30</u>
<u>TOTAL COST</u>	<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>	<u>AMOUNT</u>	<u>%</u>
Included in Prepaids	679	3
Funded at Local Financial Institution (Loan)	6,000	27
FTA/LA DOTD Grant	<u>15,586</u>	<u>70</u>
<u>TOTAL COST</u>	<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 "funds".

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of *financial position and is not involved with measurement of results of operations.*

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.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

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.

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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
	<u>6/30/02</u>
Equipment and Furniture	109,456
Real Property	<u>71,717</u>
<u>TOTAL</u>	<u>181,173</u>

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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:

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.

l. 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

There were no advertising costs for the year ended June 30, 2002.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

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

Intergovernmental Grants

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	<u>8,967</u>
Cash on deposit in banks	<u>13,041</u>

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

NOTE 3 - CASH IN BANK (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:

<u>Program</u>	<u>Fund</u>	<u>Amount</u>
Title III - Cash-in-Lieu (USDA)	Special Revenue	1,312

Management believes all receivables are collectible and no reserve for bad debts is needed.

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance June 30, <u>2001</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2002</u>
Furniture and Equipment	125,763	-	16,307	109,456
Real Property	<u>71,717</u>	<u>-</u>	<u>-</u>	<u>71,717</u>
<u>Total General Fixed Assets</u>	<u>197,480</u>	<u>-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 - 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.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

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 - CHANGES IN LONG-TERM DEBT

The following is a summary of transactions relating to the Council's long-term debt during the fiscal year 2002:

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

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 Transferred In</u>	<u>Funds Transferred Out</u>					<u>Total In</u>
	<u>Senior Center</u>	<u>USDA</u>	<u>Supple- mental Senior Center</u>	<u>Local</u>	<u>PCOA Act 735</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	-	-	-	-	-	-
TOTAL OUT	<u>15,481</u>	<u>15,590</u>	<u>4,500</u>	<u>4,143</u>	<u>21,779</u>	<u>61,493</u>

NOTE 14 - NOTES PAYABLE

<u>Lender</u>	<u>Current</u>	<u>Long-Term</u>	<u>Rate</u>	<u>Security</u>
Financial Institution	-	-	9.75%	Vehicle
Individual	1,056	7,696	8.00%	Real Estate

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2002

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

SUPPLEMENTARY FINANCIAL INFORMATION

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002

	<u>PROGRAMS OF THE GENERAL FUND</u>		<u>TOTALS</u>
	<u>LOCAL</u> <u>(UNRESERVED)</u>	<u>PCOA</u> <u>(ACT 735)</u>	
<u>REVENUES</u>			
Intergovernmental:			
Office of Elderly Affairs	-	21,779	21,779
Miscellaneous:			
Contract Meal Income	12,867	-	12,867
Title XIX	17,859	-	17,859
Contributions and Other	<u>14,354</u>	<u>-</u>	<u>14,354</u>
<u>TOTAL REVENUES</u>	<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	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>42,347</u>	<u>-0-</u>	<u>42,347</u>
Excess of Revenues Over (Under) Expenditures	2,733	21,779	24,512
<u>OTHER FINANCING SOURCES (USES)</u>			
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	<u>(1,120)</u>	<u>-0-</u>	<u>(1,120)</u>
<u>FUND BALANCES</u>			
Beginning of Year	<u>852</u>	<u>-0-</u>	<u>852</u>
<u>END OF YEAR</u>	<u>(268)</u>	<u>-0-</u>	<u>(268)</u>

See accountants' report.

-22-

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

SCHEDULE 2

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2002

	TITLE III B SERVICES	TITLE III C-1 AREA AGENCY ADMINISTRATION	TITLE III C-1	TITLE III C-2	SENIOR CENTER	TITLE III-D	TITLE III-E
<u>REVENUES</u>							
Intergovernmental:							
Governor's Office of Elderly Affairs	41,410	7,742	45,734	34,815	18,530	1,845	10,732
Louisiana Department of Transportation and Development	-	-	-	-	-	-	-
Public Support:							
LA Association of Councils on Aging	-	-	-	-	-	-	-
United Way	-	-	-	-	-	-	-
CJT/JTPA Reimbursements	-	-	-	-	-	-	-
Client Contributions	-	-	3,285	-	-	-	-
Miscellaneous:							
Program Income	<u>1,005</u>	-	<u>19,258</u>	<u>5,762</u>	-	-	-
<u>TOTAL REVENUES</u>	<u>42,415</u>	<u>7,742</u>	<u>68,277</u>	<u>40,577</u>	<u>18,530</u>	<u>1,845</u>	<u>10,732</u>
<u>EXPENDITURES</u>							
Current							
Salaries	48,015	4,232	36,454	16,810	1,200	-	2,759
Fringe	4,461	380	3,314	1,590	109	-	371
Travel	1,705	85	390	181	-	-	105
Operating Services	14,987	2,633	13,524	10,352	1,740	400	686
Operating Supplies	3,377	435	40,563	14,699	-	1,461	848
Other Costs	1,707	65	392	137	-	-	5,672
Capital Outlay	-	-	-	-	-	-	-
Utility Assistance	-	-	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>74,252</u>	<u>7,830</u>	<u>94,637</u>	<u>43,769</u>	<u>3,049</u>	<u>1,861</u>	<u>10,442</u>
Excess of Revenues Over (Under) Expenditures	(31,837)	(88)	(26,360)	(3,192)	15,481	(16)	290

See accountants' report.

SCHEDULE 2
(CONTINUED)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2002

	TITLE III B SERVICES	TITLE III C-1 AREA ADMINISTRATION	TITLE III C-1	TITLE III C-2	SENIOR CENTER	TITLE III-D	TITLE III-E
<u>OTHER FINANCIAL SOURCES (USES)</u>							
Operating Transfers In	31,837	88	26,360	3,192	-	16	-
Operating Transfers Out	-	-	-	-	(15,481)	-	(290)
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>FUND BALANCE (DEFICIT)</u>							
Beginning of Year	-	-	-	-	-	-	-
Funds Reprogrammed - Prior Period	-	-	-	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

SCHEDULE 2
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2002

	AUDIT FUNDS	USDA	SUPPLEMENTAL SENIOR CENTER	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	FTA/ LA DOTD	TOTALS
<u>REVENUES</u>							
Intergovernmental:							
Governor's Office of Elderly Affairs	1,248	15,590	4,500	-	-	-	182,146
Louisiana Department of Transportation and Development	-	-	-	-	-	-	-
Public Support:							
LA Association of Councils on Aging	-	-	-	2,103	-	-	2,103
United Way	-	-	-	-	19,905	-	19,905
OJT/JTPA Reimbursements	-	-	-	-	-	-	-
Client Contributions	-	-	-	-	-	-	3,285
Miscellaneous:							
Program Income	-	-	-	-	-	-	26,025
	<u>1,248</u>	<u>15,590</u>	<u>4,500</u>	<u>2,103</u>	<u>19,905</u>	<u>-0-</u>	<u>233,464</u>
<u>EXPENDITURES</u>							
Current:							
Salaries	-	-	-	-	-	-	109,470
Fringe	-	-	-	-	-	-	10,225
Travel	-	-	-	-	-	-	2,467
Operating Services	1,248	-	-	925	21,494	-	67,989
Operating Supplies	-	-	-	-	-	-	61,383
Other Costs	-	-	-	-	-	-	7,973
Capital Outlay	-	-	-	-	-	-	-
Utility Assistance	-	-	-	-	-	-	-
	<u>1,248</u>	<u>-0-</u>	<u>-0-</u>	<u>925</u>	<u>21,494</u>	<u>-0-</u>	<u>259,507</u>
Excess of Revenues Over (Under) Expenditures	-0-	15,590	4,500	1,178	(1,589)	-0-	(26,043)

See accountants' report.

SCHEDULE 2
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2002

	AUDIT FUNDS	USDA	SUPPLEMENTAL SENIOR CENTER	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	FTA/ LA DOTD	TOTALS
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfers In	-	-	-	-	-	-	61,493
Operating Transfers Out	-	(15,590)	(4,500)	-	-	-	(35,861)
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	1,178	(1,589)	-0-	(411)
<u>FUND BALANCE (DEFICIT)</u>							
Beginning of Year	-	-	-	1	9,551	-	9,552
Funds Reprogrammed - Prior Year	-	-	-	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,179</u>	<u>7,962</u>	<u>-0-</u>	<u>9,141</u>

See accountants' report.

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

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>LOCAL - UNRESERVED</u>			
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	<u>2,488</u>	<u>-</u>	<u>2,488</u>
<u>TOTALS</u>	<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>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>21,779</u>	<u>21,779</u>	<u>-0-</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	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>7,742</u>	<u>7,830</u>	<u>(88)</u>

See accountants' report.

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

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>TITLE III-B SUPPORTIVE</u>			
<u>SERVICES</u>			
Salaries	48,049	48,015	34
Fringe	4,340	4,461	(121)
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	<u> -</u>	<u> -</u>	<u> -</u>
<u>TOTALS</u>	<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>	<u> -</u>	<u> -</u>
<u>TOTALS</u>	<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	138	137	1
Capital Outlay	<u> -</u>	<u> -</u>	<u> -</u>
<u>TOTALS</u>	<u>43,830</u>	<u>43,769</u>	<u>61</u>

See accountants' report.

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

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>SENIOR CENTER</u>			
Salaries	1,200	1,200	-
Fringe	137	109	28
Travel	-	-	-
Operating Services	1,701	1,740	(39)
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>3,038</u>	<u>3,049</u>	<u>(11)</u>
 <u>TITLE III-D</u>			
Salaries	-	-	-
Fringe	-	-	-
Travel	-	-	-
Operating Services	400	400	-
Operating Supplies	1,445	1,461	(16)
Other Costs	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>1,845</u>	<u>1,861</u>	<u>(16)</u>
 <u>TITLE III-E</u>			
Salaries	2,703	2,759	(56)
Fringe	245	371	(126)
Travel	95	106	(11)
Operating Services	857	686	171
Operating Supplies	810	848	(38)
Other Costs	6,216	5,672	544
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>10,926</u>	<u>10,442</u>	<u>484</u>

See accountants' report.

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

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>AUDIT FUNDS</u>			
Operating Services	1,248	1,248	-0-
<u>USDA</u>			
Transfers to Title III C-1	14,281	14,318	(37)
Transfers to Title III C-2	<u>1,090</u>	<u>1,242</u>	(<u>152</u>)
<u>TOTALS</u>	<u>15,371</u>	<u>15,560</u>	(<u>189</u>)
<u>SUPPLEMENTAL SENIOR CENTER</u>			
Transfers to Title III B Supportive Services	<u>4,500</u>	<u>4,500</u>	<u>-0-</u>
<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	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF PRIORITY SERVICES - TITLE III, PART B -
 GRANT FOR SUPPORTIVE SERVICES
 FOR THE YEAR ENDED JUNE 30, 2002

		PERCENT OF <u>GOEA GRANT</u>
<u>ACCESS (30%)</u>		
Assisted Transportation	-	
Case Management	-	
Transportation	35,758	
Information and Assistance	5,491	
Outreach	<u>5,968</u>	
<u>TOTAL ACCESS EXPENSES</u>	<u>47,217</u>	160%
<u>IN-HOME (15%)</u>		
Homemaker	18,638	
Visiting	<u>405</u>	
<u>TOTAL IN-HOME EXPENSES</u>	<u>19,043</u>	64%
<u>LEGAL (5%)</u>		
Legal Assistance	<u>1,479</u>	
<u>TOTAL LEGAL EXPENSES</u>	<u>1,479</u>	5%
<u>NON-PRIORITY SERVICES</u>	<u>6,513</u>	
<u>TOTAL TITLE III-B - SUPPORTIVE SERVICES EXPENDITURES</u>	74,252	
Less: Participant Contributions	(1,005)	
Transfers In	<u>(31,837)</u>	
Title III-B - Supportive Services Grant	41,410	
Less: Transfers of Contract Allotments	<u>(11,828)</u>	
<u>ORIGINAL GRANT AWARD NET OF ADDITIONAL STATE HOMEMAKER AND TRANSPORTATION FUNDS AND TRANSFERS OF CONTRACT ALLOTMENTS</u>	<u>29,582</u>	

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND
CHANGES IN GENERAL FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, 2002

	BALANCE JUNE 30, <u>2001</u>	ADDITIONS	DELETIONS	BALANCE JUNE 30, <u>2002</u>
<u>GENERAL FIXED ASSETS, at cost:</u>				
Furniture and Equipment	125,763	-	(16,307)	109,456
Real Property	<u>71,717</u>	<u>-</u>	<u>-</u>	<u>71,717</u>
<u>TOTAL GENERAL FIXED 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	<u>42,462</u>	<u>-</u>	<u>-</u>	<u>42,462</u>
<u>TOTAL INVESTMENT IN FIXED ASSETS</u>	<u>197,480</u>	<u>-0-</u>	<u>(16,307)</u>	<u>181,173</u>

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

See accountants' report.

-32-

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

SCHEDULE 6

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF FEDERAL AWARD EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2002

FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE	GRANT YEAR	FEDERAL CFDA NUMBER	AMOUNT OF EXPENDITURES	AWARD AMOUNT	REVENUE RECOGNIZED
<u>Department of Health and Human Services</u> Passed Through the Louisiana Governor's Office of Elderly Affairs: Special Programs for the Aging: Title III B - Supportive Services	7/01/01- 6/30/02	93.044	35,554	35,554	41,410
Title III C-1 - Area Agency Administration	7/01/01- 6/30/02	93.045	5,806	5,806	7,742
Title III C-1 - Congregate Meals	7/01/01- 6/30/02	93.045	19,203	19,203	45,734
Title III C-2 - Home Delivered Meals	7/01/01- 6/30/02	93.045	12,487	12,487	34,815
Title III D - Preventive Health	7/01/01- 6/30/02	93.043	1,845	1,845	1,845
Title III E - Care Giver	7/01/01- 6/30/02	93.044	8,049	8,049	10,732
<u>Department of Agriculture</u> Passed Through the Louisiana Governor's Office of Elderly Affairs: USDA - Cash in Lieu of Commodities	7/01/01- 6/30/02	10.570	15,590	15,501	15,590

See accountants' report.

SCHEDULE 6
(CONTINUED)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2002

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u>	<u>GRANT YEAR</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AMOUNT OF EXPENDITURES</u>	<u>AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>
<u>Federal Emergency Management Agency</u>					
Emergency Food and Shelter Program	10/01/01-9/30/02	83.516	<u>21,494</u>	19,905	19,905
			<u>120,028</u>		
			<u>TOTAL EXPENDITURES</u>		

See accountants' report.

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

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.

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 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, 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

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 be selected.

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:

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 report, when required, with the Council's financial records to determine whether the amounts agree.

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 close-out reports agreed to the Council's financial records.

Meetings

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.

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.

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

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

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)

In connection with your compilation of our financial statements as of 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

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 []

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 No

Prior Year Comments

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

Yes 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.

<u><i>Blaine Hagan</i></u>	Executive Director	<u>Secretary</u>	<u>8-13-2002</u>	<u>Date</u>
<u><i>Claudene Stephens</i></u>		<u>Secretary/ Treasurer</u>	<u>8-13-2002</u>	<u>Date</u>
<u><i>Mary Madden</i></u>		<u>Chairperson President</u>	<u>8-13-2002</u>	<u>Date</u>

[This form is an unaudited informational document prepared by management of the agency.]

LEGISLATIVE AUDITOR
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 form.

Date Submitted 10 / 25 / 02

RETURN to: Legislative Auditor
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:
06 / 30 / 02
3. Audit Period Covered
 Annual Biennial
 Other to

2. Type of Report:
 Single Audit GAO Audit Standards Audit
 Compilation Compilation/Attestation
 Program Audit Other

4. AUDITEE INFORMATION

Auditee Name
WEST CARROLL COUNCIL ON AGING, INC.
Street Address (Number and Street)
207 EAST JEFFERSON
Mailing Address (PO No.)
P.O. BOX 1058
City State Zip
OAK GROVE LA 71263
Auditee Contact
Name Title
BRENDA HAGEN EX. DIRECTOR
Telephone Fax
318-428-4217 318-428-2097
Email (Optional)

5. AUDITOR INFORMATION

Firm Name
JOHNSTON, PERRY, JOHNSON & ASSOCIATES, LLP
Street Address (Number and Street)
3007 ARMAND STREET
Mailing Address (PO No.)
City State Zip
MONROE LA 71201
Auditor Contact
Name Title
JAY S. HUGHES PARTNER
Telephone Fax
318-322-5156 318-323-6331
Email (Optional)
jhughes@ppjcpa.com

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:
ONLY AUDITEE ABOVE

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 do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. Not Applicable
 Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion
b. Is a 'going concern' explanatory paragraph included in the audit report? Yes No
c. Do any of the funds have deficit balances? Yes No

7. INTERNAL CONTROL

Do the comments on internal control include: material weaknesses other conditions

8. COMPLIANCE

Do the comments on compliance include: criminal acts fraud and abuse not applicable

9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.)

NONE
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

NONE
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? Yes No
Do any findings address violation of bond indenture covenants? Yes No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS

(Finding/Comment Caption and No.)
NONE
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable

AUDITEE SIGNATURE

Date 10-16-02