

WEST CARROLL COUNCIL ON AGING, INC.
 FINANCIAL STATEMENTS
 JUNE 30, 2022

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September 5, 2008

ACCOUNTANTS' CORRELATION 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, 2008 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, 2008 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.
 ONE GROVE, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2012
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2011

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS (NON-COMBINED ONLY)	
	GENERAL	SPECIAL REVENUES	GENERAL	GENERAL	2011	2011
			FUND	FUND		
	ASSETS	LIABILITIES	ASSETS	LIABILITIES		
ASSETS						
Cash	-	13,041	-	-	13,041	13,797
Grants Receivable	-	1,312	-	-	1,312	1,158
Accounts Receivable	3,314	-	-	-	3,314	3,858
Prepaid Expenses	-	-	-	-	-	-
Fixed Assets	-	-	181,173	-	181,173	177,488
Amount to be provided for Retirement of General Long-Term Debt	-	-	-	22,813	22,813	24,868
TOTAL ASSETS	3,314	14,353	181,173	22,813	211,813	210,314
LIABILITIES						
Accounts Payable	3,704	5,212	-	-	8,916	7,573
Note Payable - Bond	-	-	-	-	-	792
Note Payable (House)	-	-	-	8,752	8,752	9,728
Long-Term Debt:						
Unamortized Special Vacation	-	-	-	14,683	14,683	18,813
TOTAL LIABILITIES	3,704	5,212	-	23,433	31,934	34,868
FUND EQUITY						
Fund Equity:						
Fund Balance:						
Unassigned:						
Undesignated	(348)	9,141	-	-	8,793	10,804
Investment in General Fixed Assets	-	-	181,173	-	181,173	187,688
TOTAL FUND EQUITY	(348)	9,141	181,173	-	190,316	207,864
TOTAL LIABILITIES AND FUND EQUITY	3,314	14,353	181,173	23,433	211,813	210,314

See accompanying notes and accountants' report.

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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

	GENERAL	SPECIAL REVENUES	TOTALS	
			MEMBERSHIP ONLY 2001	2002
REVENUES				
Intergovernmental	21,779	182,146	203,905	189,105
Miscellaneous	81,080	51,318	59,308	183,722
TOTAL REVENUES	102,859	233,464	263,213	372,827
EXPENDITURES				
Current:				
Salaries	17,891	109,470	127,362	127,604
Fringe	1,646	10,325	11,971	11,679
Travel	150	2,467	2,623	2,690
Operating Services	18,329	67,969	86,318	87,235
Operating Supplies	1,913	61,383	62,896	58,895
Other Costs	2,812	7,973	10,785	11,634
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	42,741	259,587	301,854	296,137
Excess (Deficiency) of Revenues Over Expenditures	24,512	(26,043)	(1,531)	(2,340)
OTHER FINANCING SOURCES/USES				
Operating Transfers In	-	61,493	61,493	60,301
Operating Transfers Out	(29,632)	(36,861)	(61,493)	(60,301)
Proceeds from Sale of Fixed Assets	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,120)	(1,111)	(1,531)	(2,340)
FUND BALANCES (DEFICIT)				
Beginning of Year	692	9,562	10,404	13,664
Funds Reprogrammed - Prior Year	-	-	-	-
END OF YEAR	(1,028)	8,451	8,873	11,324

See accompanying notes and accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.
 ONE 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, 2000

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	181,927	182,146	219
Miscellaneous	<u>28,778</u>	<u>51,318</u>	<u>22,540</u>
TOTAL REVENUES	210,705	233,464	22,759
EXPENDITURES			
Current:			
Salaries	109,568	109,470	98
Fringe	8,962	10,328	(1,366)
Travel	2,299	2,467	(168)
Operating Services	45,349	67,869	(22,520)
Operating Supplies	58,409	61,389	(2,980)
Other Costs	9,763	7,973	1,790
Capital Outlay	-----	-----	-----
TOTAL EXPENDITURES	236,358	259,507	(23,149)
Excess (Deficiency) of Revenues over Expenditures	<u>(25,653)</u>	<u>(26,043)</u>	<u>(411)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	60,549	61,493	944
Operating Transfers Out	<u>(24,912)</u>	<u>(25,861)</u>	<u>(949)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-0-	(411)	(411)
FUND BALANCES			
Beginning of Year	-	9,352	-
Funds Reprogrammed	-----	-----	-----
END OF YEAR	-0-	8,941	-0-

See accompanying notes and accountants' report.

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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 1968, 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.
ONE GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2012

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 Accounting 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.
GAR 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.

FOIA Act 733

FOIA (Act 733) 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 733" 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 XII 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, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Feed 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 elderly 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 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Billing 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 B Fund

The Title III B 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.
ONE CROWN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (continued)

Special Program 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.

ETA Fund

The ETA 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 ETA funds and the required matching funds from the Council.

WEST CARROLL COUNCIL ON AGING, INC.
ONE GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

ETA Fund (Continued)

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

The first van was acquired on February 23, 1999 with the following funds:

<u>FUNDS PROVIDED BY</u>	<u>AMOUNT</u>	<u>\$</u>
FCA/LA DOTD	18,813	78
Matching/West Carroll Police Jury	<u>3,083</u>	<u>18</u>
<u>TOTAL COST</u>	<u>21,896</u>	<u>96</u>

The second van was acquired on August 30, 1999 and was funded as follows:

<u>MATCHING FUNDS - SOURCE:</u>	<u>AMOUNT</u>	<u>\$</u>
Included in Prepaid	479	3
Funded at Local Financial Institution (Loan)	8,080	27
FCA/LA DOTD Grant	<u>15,586</u>	<u>16</u>
<u>TOTAL COST</u>	<u>24,145</u>	<u>46</u>

There were no vehicles purchased during the year ended June 30, 2012.

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 BROOK, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Account Groups: (Continued)

General Fixed Assets

The fixed assets (hospital 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.
ONE 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, 2002.

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
Equipment and Furniture	8,30482
Real Property	189,456
	<u>21,711</u>
TOTAL	<u>181,171</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 8-0% 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.
ONE GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2012

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 788), 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. JFPA and Assmt funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

USBA 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, 2012, the carrying amount of the Council's deposits was as follows:

Operating - checking	2,882
Payroll - checking	1,191
Special - checking	<u>8,381</u>
Cash on deposit in banks	<u>12,454</u>

WEST CARROLL COUNCIL ON AGING, INC.
 ONE 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 \$30,633. All of the deposits were covered by Federal depository insurance. GAOB 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 (USDP) Special Revenue		1,312

Management believes all receivables are collectible and no reserves 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	129,789	-	16,307	113,482
Real Property	31,212	-	-	31,212
Total General Fixed Assets	160,999	nil	16,307	144,692

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)(13) 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 (Decreases)	Balance June 30, 2002
Note Payable - House	9,728	(876)	8,852
Accumulated Unpaid Vacation	14,411	(2,380)	12,031
Note Payable-WCMB	150	(150)	-
TOTALS	24,289	(3,406)	20,883

NOTE 10 - SUITS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as 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.
 606 GROVE, LEXINGTON
 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.

	Funds transferred out					TOTAL IN
	Senior Center	Senior Center	Support-Mental	General Fund	2002	
Funds Transferred In						
Title III-B-Administration	-	-	-	-	68	68
Supportive Services	15,451	-	4,600	-	11,854	21,807
Title III-C-1	-	10,300	-	4,143	7,800	22,243
Title III-C-2	-	1,262	-	-	1,850	3,112
Title III-D	-	-	-	-	14	14
Title III-E	-	-	-	-	-	-
TOTAL OUT	15,451	11,562	4,600	4,143	11,714	41,483

NOTE 14 - NOTES PAYABLE

Lender	AMOUNT	TERM	DATE	SECURITY
Financial Institution	-	-	5,750	Vehicle
Individual	1,056	7,606	8,004	Real Estate

WSPR CANNONIL CORPORAION ON AGENS, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2003

NOTE 14 - NOTES PAYABLE (Continued)

Five year debt maturities as follows:

2003	1,298
2004	1,142
2005	1,236
2006	1,337
2007	1,446
Thereafter	2,532

SUPPLEMENTARY FINANCIAL INFORMATION

WEST CARROLL COUNCIL ON AGING, INC.
 ONE CROSS, LOUISIANA
 SCHEDULE OF PROGRAM REVENUES, DISBURSEMENTS AND CHANGES IN
 FUND BALANCE - GENERAL FUND
 FOR THE YEAR ENDS JUNE 30, 2022

	PROGRAMS OF THE GENERAL FUND		TOTALS
	TOTAL (UNREVERSED)	FY02 (ACT. 722)	
REVENUES			
Intergovernmental:			
Office of Elderly Affairs	-	21,779	21,779
Miscellaneous:			
Contract Meal Income	12,887	-	12,887
Title XIX	17,899	-	17,899
Contributions and Other	14,324	-	14,324
TOTAL REVENUES	45,090	21,779	66,869
EXPENDITURES			
Current:			
Salaries	17,891	-	17,891
Fringe	1,446	-	1,446
Travel	156	-	156
Operating Services	18,328	-	18,328
Operating Supplies	1,513	-	1,513
Other Costs	2,812	-	2,812
Capital Outlay	-	-	-
TOTAL EXPENDITURES	42,146	-0-	42,146
Excess of Revenues Over (Under) Expenditures	2,733	21,779	24,512
OTHER FINANCIAL SOURCE(S)			
Operating Transfers In	-	-	-
Operating Transfers Out	(2,632)	(21,779)	(24,411)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Items	(1,129)	-0-	11,101
FUND BALANCE			
Beginning of Year	832	-0-	832
END OF YEAR	(1,297)	-0-	(1,297)

See accountants' report.

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SCHEDULE

NEWT CARROLL COUNCIL OF AGING, INC.
 ONE LEVEL, 10015266
 COMMISSIONER BUDGET OF PROGRAM EXPENSES, CONTRIBUTIONS AND GRANTS IS
 THIS BALANCE - SPECIAL ACCOUNT FUND
 FOR THE YEAR ENDING JUNE 30, 2002

	DEBIT BALANCE	CREDIT BALANCE	DEBIT BALANCE	CREDIT BALANCE	DEBIT BALANCE	CREDIT BALANCE
EXPENSES						
Administrative:						
Personnel Office of Ability Affairs	6,400	1,750	6,400	26,150	5,400	15,700
Facilities (rental) of	-	-	-	-	-	-
Communications and Technology	-	-	-	-	-	-
Public Support	-	-	-	-	-	-
La Distribution of Commodity on Supply	-	-	-	-	-	-
miscellaneous	-	-	-	-	-	-
TRAVEL, Entertainment	-	-	-	-	-	-
TRAVEL (contractual)	-	1,000	-	-	-	-
Wages/Retirees	3,000	-	3,000	-	-	-
Program Income	-	-	-	-	-	-
TOTAL EXPENSES	9,400	2,750	9,400	26,150	5,400	15,700
CONTRIBUTIONS						
Individuals:						
scholarship	6,000	6,200	6,000	6,000	-	5,700
rents	4,400	200	4,600	200	-	3,700
TRUST	7,500	1,500	9,000	100	-	100
Specializing Program	10,000	0	10,000	3,700	400	600
Specializing Program	3,300	1,000	4,300	24,100	3,400	800
misc. funds	1,700	0	1,700	-	-	6,000
GRANTS, REVENUE	-	-	-	-	-	-
Public Institutions	-	-	-	-	-	-
TOTAL CONTRIBUTIONS	23,200	8,700	31,900	30,100	3,800	11,400
Balance of previous year	(20,000)	1,000	(19,000)	(19,000)	1,000	0

See accountants' report.

**SCHEDULE I
(CONTINUED)**

WEST CAROLINA COUNCIL ON RETIRE, INC.
ONE NORTH, WASHINGTON
COASTGUARD SCHEDULE OF PROGRAM EXPENSES, DEPRECIATIONS AND CHARGES IN
PROPERTY ASSETS - SPECIAL SERVICES FUND
FOR THE YEAR ENDED JUNE 30, 2002

	<u>2002-2003</u>	<u>2001-2002</u>	<u>TOTAL 2002-2003</u>	<u>TOTAL 2001-2002</u>	<u>2002-2003</u>	<u>2001-2002</u>	<u>TOTAL</u>
GENERAL EXPENSES (DEBIT)							
Operating Expenses In	31,817	89	31,906	5,192	-	18	-
OPERATING EXPENSES	<u>31,817</u>	<u>89</u>	<u>31,906</u>	<u>5,192</u>	<u>0</u>	<u>18</u>	<u>5,214</u>
EXPENSES OF DEPRECIATION AND							
Other Costs	0	0	0	0	0	0	0
DEPRECIATION EXPENSES							
Expenses of Year	0	0	0	0	0	0	0
Assets Depreciated - FISCAL YEAR	0	0	0	0	0	0	0
EXP. OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

See accountant's report.

SCHEDULE 2
(Continued)

ERIC CORRELL, CORRECT ON ACCOUNT, INC.
 545 GARY, LOSOLES
 COMPLETING SCHEDULE BY PROVIDING REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2000

AGENCY DESCRIPTION	AMOUNT AVAILABLE	REVENUES AVAILABLE	CHANGES AVAILABLE	REVENUES AVAILABLE	FY00 BALANCE	FY00 BALANCE
REVENUES						
Intermunicipal:						
Services of Office of Economic Affairs	1,200	35,300	4,000	-	-	180,000
Louisiana Department of Transportation and Development	-	-	-	-	-	-
Public Support:						
US Administration of Grants on Aging	-	-	8,000	-	-	5,000
Other City	-	-	-	15,000	-	15,000
COMMUNITY REDEVELOPMENT	-	-	-	-	-	-
Citizen Contributions	-	-	-	-	-	-
Marshall Leases	-	-	-	-	-	3,000
TOTAL REVENUES	1,200	35,300	4,000	15,000	15,000	203,000
EXPENDITURES						
Current:						
SALARIES	-	-	-	-	-	105,000
Fringe	-	-	-	-	-	25,000
Travel	-	-	-	-	-	3,000
Contracting Services	1,200	-	-	11,000	-	87,000
Contracting Supply	-	-	-	-	-	81,000
Other Costs	-	-	-	-	-	1,000
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	1,200	-	-	11,000	11,000	202,000
TOTAL REVENUES	1,200	35,300	4,000	15,000	15,000	203,000
TOTAL EXPENDITURES	1,200	-	-	11,000	11,000	202,000
CHANGE IN FUND BALANCE	-	35,300	4,000	4,000	4,000	1,000

See accompanying report.

WEST CHASSIS CONTROL, AN ACQUISITION, INC.
 AND SUBSIDIARIES
 CONSOLIDATED SCHEDULE OF PROGRAM REVENUES, CONTRIBUTIONS AND CHARGES TO
 THIS SUBJECT - SPECIAL REVENUE FUND
 FOR THE YEAR ENDED JUNE 30, 2010

DEBIT	CREDIT	DEFERRED	REVENUE	CONTRIBUTION	CHARGE	TOTAL
Operating Transfers to Operating Transfers Set	10,000	-	-	-	-	10,000
Excess of Revenue Over Cost of Expenses Incurred and Other Costs	-	-	1,178	(1,000)	-	178
TOTAL BALANCE, BEGINNING	-	-	-	9,300	-	9,300
Change of Year	-	-	1,178	(1,000)	-	178
Balance, Ending	-	-	1,178	8,300	-	9,478

See accompanying report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2012

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARANCE- FAVORABLE (UNFAVORABLE)
LOCAL - MEMPHIS			
Salaries	17,891	17,893	-
Fringe	1,620	1,848	(228)
Travel	181	158	(23)
Operating Services	8,359	18,339	(9,980)
Operating Supplies	9,757	1,513	8,244
Other Costs	119	2,812	(2,693)
Capital Outlay	2,488	-	2,488
TOTALS	42,365	42,343	(222)
STATE OF LOUISIANA - ACT 735			
Transfers to Other Funds:			
III AAA	-	88	(88)
III-B	11,602	11,896	(294)
III C-1	7,979	7,868	111
III C-2	2,010	1,850	160
Senior Center	-	-	-
III-D	-	16	(16)
III-E	194	-	194
Outstanding	-	-	-
TOTALS	21,725	21,318	407
TITLE III-C AREA AGENCY			
ADMINISTRATION			
Salaries	4,297	4,232	(65)
Fringe	385	380	5
Travel	82	82	-
Operating Services	2,668	2,833	(165)
Operating Supplies	343	435	(92)
Other Costs	65	65	-
Capital Outlay	-	-	-
TOTALS	7,730	7,837	(107)

See accountants' report.

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MORT CARROLL COUNCIL ON AGING, INC.
DAS GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2003

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
TITLE III-C SUPPORTIVE			
SERVICES			
Salaries	48,048	48,818	34
Fringe	4,348	4,461	(121)
Travel	1,872	1,708	(164)
Operating Services	15,187	14,987	200
Operating Supplies	2,867	3,377	(510)
Other Costs	1,786	1,797	(1)
Capital Outlay	—	—	—
TOTALS	74,208	74,252	(52)
TITLE III C-1			
Salaries	36,588	36,454	136
Fringe	3,313	3,334	5
Travel	373	380	(7)
Operating Services	13,682	13,524	157
Operating Supplies	39,433	40,563	(130)
Other Costs	388	382	(6)
Capital Outlay	—	—	—
TOTALS	93,784	94,637	(652)
TITLE III C-2			
Salaries	16,817	16,810	7
Fringe	1,526	1,590	(64)
Travel	178	181	(3)
Operating Services	10,883	10,352	531
Operating Supplies	14,311	14,499	(188)
Other Costs	138	137	1
Capital Outlay	—	—	—
TOTALS	43,853	43,769	84

See accountants' report.

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

WILLIAM B. JOHNSON, CPA
HOWLANDER PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA
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- Accounting & Auditing
- ERISA Audits
- Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
- Individual & Retirement
- Corporate & Partnership
- Bookkeeping & Payroll Services

January 15, 2003

Daniel Kyle
Louisiana Office of the Legislative Auditor
P.O. Box 34387
Baton Rouge, Louisiana 70804-0387

RE: West Carroll Council on Aging Audit Report FYE June 30, 2002

Dear Mr. Kyle:

We are sending you a complete revised audit report with changes to pages 29 and 34, for the West Carroll Council on Aging, Inc. FYE June 30, 2002. The revisions were per instructions of the Program Auditor of the Governor's Office of Elderly Affairs after their independent auditor's report review.

If you have any questions regarding these, please call me. We appreciate your assistance in this matter.

Sincerely,

Jay S. Johnson, CPA, APC

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

03 JAN 21 03 09 25

2003 JAN 21 10 00 AM

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2000

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
SENIOR CENTER			
Salaries	1,200	1,200	-
Fringe	107	108	28
Travel	-	-	-
Operating Services	1,701	1,743	(39)
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	-	-	-
Transfers to Title III-B Supportive Services	15,482	15,481	-
TOTALS	18,512	18,531	(19)
TITLE III-B			
Salaries	-	-	-
Fringe	-	-	-
Travel	-	-	-
Operating Services	401	401	-
Operating Supplies	1,445	1,441	(16)
Other Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	1,846	1,841	(16)
TITLE III-C			
Salaries	2,388	2,359	(54)
Fringe	245	371	(120)
Travel	85	186	(11)
Operating Services	337	399	(71)
Operating Supplies	820	848	(30)
Other Costs	4,216	5,472	544
Capital Outlay	-	-	-
TOTALS	10,326	10,442	488

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>MAIN FUNDS</u>			
Operating Services	1,248	1,248	-0-
<u>DECA</u>			
Transfers to Title III C-1	14,281	14,348	(67)
Transfers to Title III C-2	1,028	1,242	(214)
TOTALS	15,557	15,528	(29)
<u>SUPPLEMENTAL SERVICE CENTER</u>			
Transfers to Title III B Supportive Services	4,500	4,500	-0-
<u>UTILITY ASSISTANCE</u>			
Utility Assistance Programs: LPEL - Helping Hands	Not Budgeted	925	N/A
<u>EMERGENCY FOOD AND SHELTER</u>			
Operating Services	10,905	21,438	(10,533)
<u>ETA/ EA DOOR</u>			
Capital Outlay	-0-	-0-	-0-

See accountants' report.

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SCHEDULE E

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

		PERCENT OF GROSS GRANT
<u>ACCESS (30%)</u>		
Assisted Transportation	-	
Case Management	-	
Transportation	35,780	
Information and Assistance	3,481	
Outreach	<u>5,369</u>	
<u>TOTAL ACCESS EXPENSES</u>	<u>44,630</u>	160%
<u>IN-HOME (15%)</u>		
Homemaker	19,639	
Visiting	<u>485</u>	
<u>TOTAL In-HOME EXPENSES</u>	<u>20,124</u>	64%
<u>LEGAL (5%)</u>		
Legal Assistance	<u>1,432</u>	
<u>TOTAL LEGAL EXPENSES</u>	<u>1,432</u>	5%
<u>NON-PRIORITY SERVICES</u>	<u>6,513</u>	
<u>TOTAL TITLE III-B - SUPPORTIVE SERVICES EXPENDITURES</u>	<u>74,582</u>	
Less: Participant Contributions	(1,000)	
Transfers In	<u>(11,921)</u>	
Title III-B - Supportive Services Grant	41,661	
Less: Transfers of Contract Allowments	<u>(11,828)</u>	
<u>ORIGINAL GRANT AMOUNT NET OF ADDITIONAL STATE BONDING AND TRANSPORTATION FUNDS AND TRANSFERS OF CONTRACT ALLOWMENTS</u>	<u>29,833</u>	

See accountants' report.

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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, 2003

	BALANCE JUNE 30, 2001	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2002
GENERAL FIXED ASSETS, at cost:				
Furniture and Equipment	125,163	-	116,307	109,496
Real Property	<u>21,717</u>	-	-	<u>21,717</u>
TOTAL GENERAL FIXED ASSETS	147,480	-0-	116,307	131,213
Property Acquired Prior to July 1, 1985 ¹	83,678	-	(8,029)	81,659
Property Acquired After July 1, 1985				
Title III - C-1	27,143	-	(2,800)	24,343
Title III - C-2	13,197	-	(1,120)	12,077
Title III - B-AAA	1,697	-	(191)	1,496
Title III - B-SS	4,693	-	(542)	4,151
Act - 733	1,413	-	-	1,413
Local Funds Unrestricted@	29,608	-	(3,713)	27,094
Senior Center	1,573	-	(90)	1,483
Title III - D	4,727	-	(814)	3,913
Title III - E	-	-	-	-
Contractors	112	-	(9)	103
Emergency Food & Shelter	5,089	-	-	5,089
Section 5013 Vehicle	<u>42,463</u>	-	-	<u>42,463</u>
TOTAL INVESTMENT IN FIXED ASSETS	197,448	nil	(16,301)	181,147

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

See accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.
 644 GROVE, LOUISIANA
 STATEMENT OF FEDERAL AIDING EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2002

FEDERAL AIDING/PAID THROUGH GRANTS/PROGRAM TITLES	COMMENCE YEAR	FEDERAL CASH BORROW	REPORT OF EXPENDITURES	AIDING BORROW	REVENUE RECORDED
DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through the Louisiana Governor's Office of Elderly Affairs special programs for the Aging: Title III B - Supportive Services	7/01/91- 6/30/92	91,000	95,004	95,004	41,410
Title III C-1 - Area Agency Administration	7/01/91- 6/30/92	91,005	5,005	5,005	7,742
Title III C-2 - Congregate Meals	7/01/91- 6/30/92	91,005	15,000	15,000	45,700
Title III D - Preventive Health	7/01/91- 6/30/92	91,005	12,407	12,407	34,815
Title III E - Care giver	7/01/91- 6/30/92	91,005	1,005	1,005	4,005
		91,002	8,002	8,002	10,112
Department of Agriculture Passed through the Louisiana Governor's Office of Elderly Affairs: BBA - Cash in Lieu of Commodities	7/01/91- 6/30/92	14,570	15,000	15,000	15,000

See accountants' report.

SCHEDULE A
(CONTINUED)

WEST CASSELL COUNCIL ON AGING, INC.
ONE BERRY, LOSIESTA
SCHEDULE OF FEDERAL AID EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2002

FEDERAL AIDANTOR/PROGRAM THROUGH GRANTSOR/PROGRAM TITLE	GRANT YEAR	FEDERAL CFA BUDGET	AMOUNT OF EXPENDITURES	AMOUNT ACCUMULATED	REVENUE RECORDED
Federal Emergency Management Agency Emergency Food and Shelter Program	10/01/01- 6/30/02	83,536	21,494	19,800	19,985
TOTAL EXPENDITURES			21,494	19,800	

128,000

See accountant's report.

WEST CARROLL COUNCIL ON AGING, INC.
ONE 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 CAROLIA COUNCIL ON AGING, INC.
DAN 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.

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- Accounting & Auditing
- RISK Audit
- Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
- Individual & Partnership
- Corporate & Industry
- Bookkeeping & Payroll Services

September 5, 2002

INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES

To the Board of Directors
West Carroll Council on Aging, Inc.
Bat Rouge, 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 Attention 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 Awaris

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 3: 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 closeout 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

9. We examined evidence indicating that agendas for meetings recorded in the MISOME book were posted as an open meeting as required by 18A-68 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 these 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 Grand 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/representation).

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.

<i>Michael Hagan</i>	Executive Director		
	Secretary	6-13-2002	Date
<i>Robert M. Stephens</i>	Secretary/ Treasurer	6-13-2002	Date
<i>Tracy M. Anderson</i>	Chairperson Committee	6-13-2002	Date

[This Form is an unclassified informational document prepared by management of this agency.]

LEGISLATIVE AUDITOR
BATON ROUGE, LA 70804

DATA COLLECTION FORM

FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES

OMB Form 5810-0007 (04/2007) (This document is the property of the GAO.)

REPORTING PERIOD: 12/31/2014-2015

Addr: Engagement Processing
Post Office Box 94297
Baton Rouge, Louisiana 70804-0027

Date Submitted: 10/28/15

1. Fiscal Year (Using Date For This Submission): 10/28/15
2. Audit Period Covered:
- a. Actual: Manual
- b. Other: Other

3. Type of Report:
- Single-Audit GAAP-Audit Standards Audit
- Compliance Compliance/Financial
- Program Audit Other

A. AUDITEE INFORMATION

Agency Name:

WEST COASTAL COUNCIL ON AGING, INC.

Street Address (Number and Street)

207 EAST JEFFERSON

Mailng Address (PO Box)

P.O. BOX 1108

City: State: Zip:

MOBILE LA 70003

Agency Contact:

Name: Title:

FRANCES HADLER EC DIRECTOR

Telephone: Fax:

578-028-4317 578-028-3387

Email (Optional):

B. AUDITOR INFORMATION

Firm Name:

CONSTRUCTION REPORT, CONSULTING & ACCOUNTING, LLP

Street Address (Number and Street)

3007 SPANISH TRAIL

Mailng Address (PO Box)

PO BOX 6188

City: State: Zip:

MOBILE LA 70003

Auditor Contact:

Name: Title:

JOYCE HUBBARD MANAGER

Telephone: Fax:

578-028-6188 578-028-6231

Email (Optional):

JHubbard@crpa.com

Component links included within the Report and/or within the Separate Report File to be issued:

ONLY IF OTHER AGENCY:

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 the box and do not complete the rest of the form.

4. FINANCIAL STATEMENTS

a. Type of audit report on financial statements: Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion

b. If a going concern uncertainty paragraph included in the auditor's report? Yes No

c. Do any of the audits have audit deficiencies? Yes No

7. INTERNAL CONTROL

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

8. COMPLIANCE

Do the comments on compliance include: internal law local and federal regulatory

9. CURRENT YEAR MANAGEMENT LETTER (Pending 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 FINANCIAL STATEMENT COSTS (Pending 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 internal control matters in regulatory transactions? Yes No

Do any findings address matters of direct interest to citizens? Yes No

11. SCHEDULE OF PRIOR YEAR FINANCIAL STATEMENT COSTS MANAGEMENT LETTER COMMENTS

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: 10-16-15