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WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA

FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 1982

These provisions of state law: this report is public document. Copy of this report has been submitted to the state and other appropriate jurisdictions. 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 11/23/82

WEST CARROLL COUNCIL ON AGING, INC.
 FINANCIAL STATEMENTS
 JUNE 30, 2003

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



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August 29, 2003

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, 2003 as listed in the table of contents, and the accompanying supplementary information contained in Schedules I 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 August 29, 2003 on the results of our agreed-upon procedures.

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

JOHNSTON, FERRY, 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, 2003
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2002

ASSETS	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		Totals (MEMBERSHIP FOLIO)	
	GENERAL	SPECIAL REVENUE	GENERAL	GENERAL	2003	2002
			FUND	FUND		
Cash	-	11,381	-	-	11,381	13,041
Grants Receivable	-	-	-	-	-	1,502
Accounts Receivable	3,242	-	-	-	3,242	3,506
Prepaid Expenses	-	-	-	-	-	-
Fixed Assets	-	-	178,173	-	178,173	180,173
Amount to be Provided for Retirement of General Long-Term Debt	-----	-----	-----	24,926	24,926	27,822
TOTAL ASSETS	3,242	11,381	178,173	24,926	222,112	221,022
LIABILITIES						
Accounts Payable	8,138	2,600	-	-	8,138	8,988
Notes Payable - Bank	-	-	-	-	-	-
Notes Payable	-	-	-	18,944	18,944	8,152
Long-Term Debt: Accumulated Depreciation Vacation	-----	-----	-----	13,982	13,982	14,541
TOTAL LIABILITIES	8,138	2,600	-----	24,926	23,844	21,681
FUND EQUITY						
Fund Equity: Fund Balances: Unreserved: Revolving	(3,896)	8,759	-	-	5,401	8,973
Investment in General Fixed Assets	-----	-----	178,173	-----	178,173	180,173
TOTAL FUND EQUITY	(3,896)	8,759	178,173	-----	183,844	190,048
TOTAL LIABILITIES AND FUND EQUITY	3,242	11,381	178,173	24,926	222,112	221,022

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, 2003
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2002

	GENERAL	SPECIAL REVENUE	TOTALS (MEMBERSHIP ONLY)	
			2003	2002
REVENUES				
Intergovernmental	18,128	181,848	188,948	203,928
Miscellaneous	28,433	62,748	125,182	88,388
TOTAL REVENUES	46,561	244,596	314,130	292,316
EXPENDITURES				
Current:				
Salaries	17,187	113,682	130,788	127,881
Fringe	1,931	18,828	11,327	11,871
Travel	225	8,838	3,217	2,623
Operating Services	24,083	87,278	91,353	86,318
Operating Supplies	1,381	62,328	43,911	62,696
Other Costs	2,272	8,478	11,788	10,788
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	46,999	289,828	312,145	301,854
Excess (Deficiency) of Revenues Over Expenditures	27,168	(45,232)	(6,972)	(1,531)
OTHER FINANCING SOURCES/USES				
Operating Transfers in	-	88,798	64,758	81,483
Operating Transfers Out	(32,488)	(31,088)	(64,756)	(61,483)
Proceeds from Sale of Fixed Assets	520	-	520	-
Proceeds from Loan	3,282	-	3,256	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(3,428)	(382)	(3,282)	(1,581)
FUND BALANCES (DEFICIT)				
Beginning of Year	(168)	9,341	8,873	10,404
Funds Reprogrammed - Prior Year	-	-	-	-
END OF YEAR	(1,696)	8,959	5,671	8,873

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 (GASB BASIS) AND ACTUAL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2003

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental	182,647	181,848	(799)
Miscellaneous	<u>28,976</u>	<u>48,748</u>	28,772
TOTAL REVENUES	211,623	230,596	18,973
EXPENDITURES			
Current:			
Salaries	113,607	113,688	(81)
Fringe	10,004	10,036	(32)
Travel	3,848	3,012	836
Operating Services	48,432	67,278	(28,846)
Operating Supplies	61,833	62,218	(385)
Other Costs	10,597	8,474	2,123
Capital Outlay	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	248,321	265,726	(28,405)
Excess (Deficiency) of Revenues over Expenditures	(36,698)	(35,130)	(1,568)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	68,484	64,754	3,730
Operating Transfers Out	<u>(30,186)</u>	<u>(35,058)</u>	4,872
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-0-	(3,304)	(3,304)
FUND BALANCES			
Beginning of Year	-	9,141	-
Funds Reprogrammed	<u> </u>	<u> </u>	<u> </u>
END OF YEAR	-0-	5,837	-0-

See accompanying notes and accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.
ONE GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

In 1964, the State of Louisiana passed Act 436 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, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. 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 contracts; and, the Louisiana Governmental Audit Guide.

a. 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.
626 GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2003

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.

PCDA (Act 735)

PCDA (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, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Title III 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.
ONE GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

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, 2003

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 Centres 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.
ONE GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III E 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 E 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, 2003

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

ITA Fund (Continued)

The Council has entered into two agreements with the DOTD to purchase two vans under an ITA 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>
ITA/LA DOTD	18,813	78
Matching/West Carroll Police Jury	5,263	22
TOTAL COST	24,076	100

The second van was acquired on August 20, 1998 and was funded as follows:

<u>MATCHING FUNDS - NCADA:</u>	<u>AMOUNT</u>	<u>%</u>
Included in Frapvide	679	3
Funded at Local Financial Institution (Loan)	4,600	23
ITA/LA DOTD Grant	15,224	74
TOTAL COST	20,503	100

There were no vehicles purchased during the year ended June 30, 2003.

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, 2023

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 (depreciated) 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, 2003

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 10, 2003.

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

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

Expenditures cannot legally exceed appropriations on an individual fund level.

Amounts were not budgeted for revenues and expenses for the Utility Assistance Fund because they were not legally required and the amount of revenue to be received under this program could not be determined.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Budget Policy: (Continued)

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 obligations in the General Long-Term account group.

The Council has classified its fixed assets as follows:

	Balance
Equipment and Furniture	<u>6230633</u>
Real Property	126,436
	<u>31,317</u>
TOTAL	<u>128,123</u>

WEST CARROLL COUNCIL ON AGING, INC.
ONE GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Severed assets represent 2-1/2% of the above total for June 30, 2003.

3. 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.

4. 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.

5. Related Party Transactions:

There were no related party transactions during the year.

6. 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.

7. Advertising Costs

There were no advertising costs for the year ended June 30, 2003.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2011

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, G, K, and Omnibusman 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, 2011, the carrying amount of the Council's deposits was as follows:

Operating - checking	1,583
Payroll - checking	1,373
Special - checking	<u>8,600</u>
Cash on deposit in banks	<u>11,556</u>

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2003

NOTE 3 - CASH IN BANK (Continued)

The related bank balance (collected deposits) at that date was \$18,609. 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 - ACCOUNTS RECEIVABLE

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, 2002	Additions	Deletions	Balance June 30, 2003
Furniture and Equipment	108,454	-	1,000	107,454
Real Property	71,317	-	-	71,317
Total General Fixed Assets	181,171	-	1,000	178,171

The deletion represents a vehicle that was sold in March 2003.

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 center and meal site.

NOTE 7 - BOARD OF DIRECTORS' COMPENSATION

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

NOTE 8 - 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.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2003

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 2003:

	Balance July 1, 2002	Net Increase (Reductions)	Balance June 30, 2003
Note Payable - House	8,752	(1,856)	7,896
Accumulated Unpaid Vacation	14,861	1,711	16,572
Note Payable - Bank	-	3,250	3,250
TOTALS	23,613	2,105	25,718

NOTE 10 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as June 30, 2003. 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 revenue 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.

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.

WEST CARROLL COUNCIL ON AGING, INC.
 ONE GROVE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2003

NOTE 12 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to thefts; 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, 2003.

	<u>Funds Transferred Out</u>				Total To
	Basic Center	Supplier Special Service Center	Local	State Act. 125	
Funds Transferred In					
Title III B-Administration	-	-	-	384	384
Supportive Services	11,732	-	3,613	5,384	20,729
Title III-C-1	-	18,308	-	11,761	29,841
Title III-C-2	-	300	-	-	301
Title III-D	-	-	-	1	1
Title III-E	-	-	-	680	680
TOTAL OUT	<u>11,732</u>	<u>18,608</u>	<u>3,613</u>	<u>6,765</u>	<u>30,718</u>

NOTE 14 - NOTES PAYABLE

Lender	Current	Long-Term	Rate	Security
Financial Institution	3,158	-	7.25	Vehicle
Individual	1,342	6,884	6.00	Real Estate

Five year debt maturities as follows:

2004	1,142
2005	1,238
2006	1,207
2007	1,446
2008	1,583
Thereafter	970

SUPPLEMENTARY FINANCIAL INFORMATION

WEST CARROLL COUNCIL ON AGING, INC.
 ONE GROVE, LOUISIANA
 SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2003

	PROGRAMS OF THE GENERAL FUND		
	LOCAL (REVENUES)	FUND (ACT. 715)	TOTALS
REVENUES			
Intergovernmental:			
Office of Elderly Affairs	-	18,120	18,120
Miscellaneous:			
Contract Meal Income	11,802	-	11,802
Title XIX	17,207	-	17,207
Contributions and other	24,889	-	24,889
TOTAL REVENUES	53,898	18,120	72,017
EXPENDITURES			
Current:			
Salaries	17,107	-	17,107
Fringe	1,501	-	1,501
Travel	205	-	205
Operating Services	24,083	-	24,083
Operating Supplies	1,301	-	1,301
Other costs	2,272	-	2,272
Capital Outlay	-	-	-
TOTAL EXPENDITURES	48,669	-0-	48,669
Excess of Revenues Over (Under) Expenditures	5,229	18,120	23,349
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	-	-0-
Operating Transfers Out	(18,878)	(18,120)	(36,998)
Proceeds From Sale of Fixed Assets	500	-	500
Proceeds From Loan	3,280	-	3,280
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,820)	-0-	(2,820)
FUND BALANCES			
Beginning of Year	(2,280)	-	(2,280)
END OF YEAR	(3,000)	-0-	(3,000)

See accountants' report.

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

THE CARROLL CORRECTIVE CENTER, INC.
 ONE GROVE, LOSGATLER,
 CHESTERFIELD BOULEVARD, ST. LOUIS, MISSOURI 63103
 FUND BALANCE - SPECIAL REVENUE FUND
 FOR THE YEAR ENDED JUNE 30, 2003

	TOTAL TITLE BALANCE	TOTAL 2002	TOTAL 2003	TOTAL 2002	TOTAL 2003
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
REVENUES					
Entrepreneurship:					
CORRECTION'S OFFICE OF IDENTITY					
Advisors	46,100	11,800	55,571	14,854	15,340
Louisiana Department of	-	-	-	-	-
TRANSPORTATION AND DEVELOPMENT	-	-	-	-	-
Public Support:	-	-	-	-	-
LA Institutions of Corrections as	-	-	-	-	-
BRIEF	-	-	-	-	-
Illinois Dept	-	-	-	-	-
MONTANA Rehabilitation	-	-	-	-	-
CITIZEN CORRECTIONS	-	1,438	-	-	-
Miscellaneous:	-	-	21,313	14,854	15,340
Program Income	581	-	-	-	-
TOTAL REVENUES	46,681	13,238	76,884	29,708	30,680
EXPENDITURES					
Current:					
Salaries	48,816	9,800	58,186	14,838	15,200
fringe	6,280	936	7,216	1,508	1,511
Travel:	1,604	373	1,977	443	483
Operating Supplies	15,107	9,896	14,811	9,200	7,884
Operating Supplies	4,184	812	4,996	13,818	1,317
Other Costs	1,780	140	2,000	212	1,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	76,667	20,847	91,176	39,817	27,095
NET CHANGE	(29,986)	(7,609)	(14,292)	(10,109)	(6,415)

See accountant's report.

WEST CAROLINA COUNCIL ON AGING, INC.
 ONE ANSON, LENOIRMAN
 COMBINED STATEMENTS OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2003

	STATE FUND	FEDERAL FUND	STATE FUND	FEDERAL FUND	STATE FUND	FEDERAL FUND	TOTAL
	REVENUE	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GRANT - FEDERAL SENIORS CARE							
Operating Expenses -	24,739	144	24,741	144	-	-	24,741
Operating Transferred For	—	—	—	—	—	—	—
Operating Transferred For	—	—	—	—	—	—	—
Balance at Beginning Year	—	—	—	—	—	—	—
Change in Assets and Liabilities and							
Other	—	—	—	—	—	—	—
TOTAL BALANCE, BEGINNING	—	—	—	—	—	—	—
ENDING OF YEAR	—	—	—	—	—	—	—
Transfers Appropriation - Prior Period	—	—	—	—	—	—	—
TOTAL OF TOTALS	—	—	—	—	—	—	—

See accompanying report.

WEST CAROLINA COUNCIL ON AGING, INC.
ONE SECOND, LENOIRHAMPTON
CONDITIONS AGREEMENT OF PROGRAM SERVICES, CONTRACTORS AND CHARGES IN
FOR BALANCE - SPECIAL REPORTS FUND
FOR THE YEAR ENDED JUNE 30, 2003

DEBIT	CREDIT	APPROPRIAL	UTILITY	DEPRECIATION	FUNDS	TOTAL
AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
	15,561	5,495	-	-	-	181,888
REVENUE						
Intergovernmental:						
State's Office of Elderly Affairs						
Louisiana Department of						
Transportation and Development						
Public Support:						
LA Department of Community and Aging			4,288			4,288
United Way				26,253		26,253
Seniors' Independence						-
Citrus County/Florida						1,459
Associations:						-
Proctor House						26,254
TOTAL REVENUE	15,561	5,495	4,288	26,253	-	204,134
EXPENDITURES						
Contract:						
Reliable						113,882
Ernst						18,828
Ernst						3,812
Specialty Services	3,459		3,459			67,270
Specialty Supplies						82,180
Senior Center						3,489
Capital Expend						-
Utility expense						-
TOTAL EXPENDITURES	3,459	-	3,459	-	-	255,535
Balance of Services Over Budget	-	15,561	495	1,453	-	1,453
Expenditure						

See accompanying report.

WEST CARROLL COUNCIL ON AGING, INC.
ONE DRIVE, LORAINA
COMPARING STATEMENT OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - SPECIAL SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2000

	AVAIL- ABILITY	REVENUE	EXPENDITURES	UTILITY	EXPENSES	NET	TOTAL
OPERATING REVENUES							
Operating transfers in	-	-	-	-	-	-	44,754
Operating transfers out	-	(11,500)	(1,000)	-	-	-	(10,500)
Receipts of Revenues Over							
(Direct Expenditures and	-	-	-	602	71,000	-	1
Other Items)							
LONG RANGE DEFICIT							
Beginning of Year	-	-	-	3,175	1,902	-	4,141
Trans. programmed - prior year	-	-	-	-	-	-	-
END OF YEAR	-	-	-	3,802	6,002	-	1,149

See accountants' report.

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

SCHEDULE 3

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
LOCAL - UNRESERVED			
Salaries	17,097	17,107	(10)
Fringe	1,500	1,501	(1)
Travel	205	205	=0-
Operating Services	6,869	24,083	(17,214)
Operating Supplies	8,644	1,301	7,343
Other Costs	105	3,273	(3,168)
Capital Outlay	1,102	-----	1,102
TOTALS	26,122	46,668	(20,546)
STATE OF LOUISIANA - ACT 135			
Transfers to Other Funds:			
III-AAA	-	144	(144)
III-B	8,386	3,594	4,792
III-C-1	10,816	11,741	(925)
III-C-3	-	-	=0-
Senior Center	-	-	=0-
III-D	-	1	(1)
III-E	618	840	(222)
Overhead	-----	-----	=0-
TOTALS	19,120	18,120	=0-
TITLE III-C AREA AGENCY ADMINISTRATION			
Salaries	5,887	5,887	=0-
Fringe	520	524	(4)
Travel	177	177	=0-
Operating Services	3,783	3,899	(116)
Operating Supplies	515	547	(32)
Other Costs	78	90	=0-
Capital Outlay	-----	-----	=0-
TOTALS	11,027	11,124	(97)

See accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
TITLE III-B SUPPORTIVE SERVICES			
Salaries	48,961	48,816	145
Fringe	4,286	4,286	10
Travel	1,927	1,894	33
Operating Services	16,268	15,637	631
Operating Supplies	8,854	9,464	(610)
Other Costs	1,778	1,783	(5)
Capital Outlay	—	—	—
TOTALS	11,786	11,880	(94)
TITLE III C-1			
Salaries	38,039	38,198	(157)
Fringe	1,340	1,317	(47)
Travel	573	576	-0-
Operating Services	13,699	14,921	(122)
Operating Supplies	48,681	40,457	8,224
Other Costs	369	388	-0-
Capital Outlay	—	—	—
TOTALS	10,701	10,924	(223)
TITLE III C-2			
Salaries	15,964	16,016	(52)
Fringe	1,403	1,410	(8)
Travel	243	243	-0-
Operating Services	8,821	9,282	(461)
Operating Supplies	13,609	13,440	(169)
Other Costs	123	123	-0-
Capital Outlay	—	—	—
TOTALS	42,163	42,444	(281)

See accountants' report.

WEST CARROLL CENTER ON AGING, INC.
ONE GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2003

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
SENIOR CENTER			
Salaries	1,380	1,300	-80
Fringe	138	108	-30
Travel	-	-	-0-
Operating Services	1,728	1,818	(90)
Operating Supplies	-	-	-0-
Other Costs	-	-	-0-
Capital Outlay	-	-	-0-
Transfers to Title III-B Supportive Services	11,712	11,732	-20
TOTALS	14,731	14,858	(127)
TITLE III-B			
Salaries	-	-	-0-
Fringe	-	-	-0-
Travel	-	-	-0-
Operating Services	608	680	(200)
Operating Supplies	1,431	1,212	199
Other Costs	-	-	-0-
Capital Outlay	-	-	-0-
TOTALS	1,831	1,812	(19)
TITLE III-E			
Salaries	3,534	3,517	17
Fringe	318	313	5
Travel	128	123	5
Operating Services	1,023	1,054	(31)
Operating Supplies	863	898	(35)
Other Costs	7,109	7,092	17
Capital Outlay	-	-	-0-
TOTALS	12,985	12,997	(12)

See accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>ADMIT FUNDS</u>			
Operating Services	<u>1,169</u>	<u>1,169</u>	<u>-0-</u>
<u>MSDA</u>			
Transfers to Title III C-1	15,772	15,280	592
Transfers to Title III C-2	<u>528</u>	<u>381</u>	<u>222</u>
TOTALS	<u>16,310</u>	<u>15,511</u>	<u>799</u>
<u>SUPPLEMENTAL SENIOR CENTER</u>			
Transfers to Title III B Supportive Services	<u>3,825</u>	<u>3,825</u>	<u>-0-</u>
<u>HEALTH ASSISTANCE</u>			
Utility Assistance Programs: LPal - Helping Hands	Not Budgeted	<u>2,674</u>	N/A
<u>EMERGENCY FOOD AND SHELTER</u>			
Operating Services	15,233	16,216	(1,003)
<u>ITA/ LA DOTS</u>			
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

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SCHEDULE 4

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, 2000

		PERCENT OF OGAA GRANT
<u>ACCESS (1001)</u>		
Assisted Transportation	-	
Case Management	-	
Transportation	40,344	
Information and Assistance	5,442	
Outreach	<u>6,811</u>	
<u>TOTAL ACCESS EXPENSES</u>	<u>51,607</u>	147%
<u>IN-HOME (1101)</u>		
Companion	17,817	
Visiting	<u>180</u>	
<u>TOTAL IN-HOME EXPENSES</u>	<u>18,007</u>	52%
<u>LEGAL (1201)</u>		
Legal Assistance	<u>1,548</u>	
<u>TOTAL LEGAL EXPENSES</u>	<u>1,548</u>	5%
<u>NON-PRIORITY SERVICES</u>	<u>6,114</u>	
<u>TOTAL TITLE III-B - SUPPORTIVE SERVICES EXPENDITURES</u>	<u>77,086</u>	
Less: Participant Contributions	(983)	
Transfers In	<u>(16,719)</u>	
Title III-B - Supportive Services Grant	40,248	
Less: Transfers of Contract Allotments	<u>(2,280)</u>	
<u>ORIGINAL GRANT AWARD NET OF ADDITIONAL STATE HOMEWORKER AND TRANSPORTATION FUNDS AND TRANSFERS OF CONTRACT ALLOTMENTS</u>	<u>30,183</u>	

See Accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.
 ONE BRIDGE, LOUISIANA
 COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND
 CHANGES IN GENERAL FIXED ASSETS
 FOR THE YEAR ENDED JUNE 30, 2013

SCHEDULE 3

	BALANCE JUNE 30, <u>2002</u>	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, <u>2013</u>
GENERAL FIXED ASSETS, at cost:				
Furniture and Equipment	103,456	-	(3,000)	100,456
Real Property	<u>71,717</u>	<u>-</u>	<u>-</u>	<u>71,717</u>
TOTAL GENERAL FIXED ASSETS	<u>181,173</u>	<u>-0-</u>	<u>(3,000)</u>	<u>178,173</u>
Property Acquired Prior to July 1, 1985 ¹	57,650	-	-	57,650
Property Acquired After July 1, 1985				
Title III - C-1	24,345	-	-	24,345
Title III - C-2	12,077	-	-	12,077
Title III - B-AAA	1,496	-	-	1,496
Title III - B-BB	4,123	-	-	4,123
Net - 730	1,419	-	-	1,419
Local Funds Unrestricted Senior Center	27,096	-	(3,000)	24,096
Title III - D	3,913	-	-	3,913
Title III - E	-	-	-	-0-
Ombudsman	103	-	-	103
Emergency Food & Shelter	5,000	-	-	5,000
Section 5310 Vehicle	<u>42,462</u>	<u>-</u>	<u>-</u>	<u>42,462</u>
TOTAL INVESTMENT IN FIXED ASSETS	<u>181,173</u>	<u>-0-</u>	<u>(3,000)</u>	<u>178,173</u>

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

See accountants' report.

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JENNIFER PERRY, JENNIFER & ASSOCIATES, LLP
 CERTIFIED PUBLIC ACCOUNTANTS

WEST CARROLL COUNCIL ON AGING, INC.
 ONE GROVE, LOUISIANA
 SCHEDULE OF FEDERAL AWARD EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2003

FEDERAL CHARTER/PASS THROUGH BUDGETAL/PROGRAM TITLES	FEDERAL CFDA NUMBER	AMOUNT OF EXPENDITURES	AWARD NUMBER	REVENUE EXCESSIBLE
Department of Health and Human Services Passed Through the Louisiana Governor's Office of Elderly Affairs Special Programs for the Aging: Title III B - Supporting Services	7911-002- 6730-003	35,202	35,202	40,248
Title III C-1 - Area Agency Administration	7911-002- 6730-003	8,290	8,290	11,000
Title III C-2 - Congregate Meals	7911-002- 6730-003	18,127	18,127	45,273
Title III C-3 - Home Delivered Meals	7911-002- 6730-003	12,848	12,848	26,248
Title III E - Preventive Health	6730-003	1,831	1,831	1,831
Title III G - Care Giver	7911-002- 6730-003	9,252	9,252	12,349
Department of Agriculture Passed Through the Louisiana Governor's Office of Elderly Affairs USDA - Cash in Lieu of commodities	7901-00- 6730-003	15,563	15,563	18,901

See separately report.

**SCHEDULE 6
(CONTINUED)**

**WEST CARROLL COUNCIL ON AIDS, INC.
CARE GROUP, LOUISIANA
SCHEDULE OF FEDERAL AIDED EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2003**

FEDERAL GRANTOR/PAID THROUGH CREATORS/PROGRAM TITLE	GRANT YEAR	FEDERAL CFDA NUMBER	AMOUNT OF EXPENDITURES	AIDED AMOUNT	REVENUE RECOGNIZED
Federal Emergency Management Agency Emergency Food and Shelter Program	10/01/02- 9/30/03	63.516	16,256	14,253	15,253

TOTAL EXPENDITURES

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, 2001

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

WEST CARROLL COUNCIL ON AGING, INC.,
OAK GROVE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2000

There were no prior year findings.

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



The CPA Exam is administered by the Institute of Certified Public Accountants

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Johnston & Associates, L.L.P.
West Carroll Council on Aging, Inc.
West Carroll Council on Aging, Inc.
West Carroll Council on Aging, Inc.
West Carroll Council on Aging, Inc.
West Carroll Council on Aging, Inc.

August 26, 2003

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, 2003 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 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 on 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 for 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 SSA-MS 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.

Jonathan Perry Johnson (Signature)

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

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

August 27, 2003 (Date Transmitted)

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

3007 Armand Street

Monroe, LA 70201

(Auditors)

In connection with your compilation of our financial statements as of 6-30-2003 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 8-27-03 (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 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 No

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

Yes 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 No

Open Meetings

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

Yes 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 received 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.

	Executive Director Secretary	8-12-03	Date
	Secretary/ Treasurer	8-12-03	Date
	Chairman President	8-12-03	Date