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WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

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FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

JUNE 30, 2005

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-14-05

WEST CARROLL COUNCIL ON AGING, INC.

OAK GROVE, LOUISIANA

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FINANCIAL STATEMENTS

AND ADDITIONAL INFORMATION

FOR THE YEAR ENDED

JUNE 30, 2005

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WEST CARROLL COUNCIL ON AGING, INC.  
 FINANCIAL STATEMENTS  
 JUNE 30, 2005

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# *West Carroll Council on Aging*

*P. O. Box 1058*

*207 East Jefferson*

*Oak Grove, Louisiana 71263*

*(318) 428-7217*

## **Management's Discussion and Analysis**

Our discussion and analysis of the West Carroll Council on Aging's financial statements provides an overview of the Council's activities for the year ended June 30, 2005. Please read it in conjunction with the Council's financial statements.

### **Using this Annual Report**

This Annual Report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Council as a whole.

### **Reporting the Council as a Whole**

#### **The Statements of Net Assets and the Statements of Activities**

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Council's net assets and changes in them. The Council's net assets-the difference between assets and liabilities-measure the Council's Financial position. The increases or decreases in the Council's net assets are an indication of whether its financial position is improving or deteriorating.

#### **The Council as a Whole**

	FYE 6/30/04	FYE 6/30/05
Beginning net assets	6,769	3,159
Increase <decrease> in net assets	<3,610>	<1,285>
Ending net assets	3,159	1,874

The reader should be aware that even though there is a 1,285 decrease in net assets, there is a normal fluctuation in the balance of cash accounts for utility assistance of 1382. (Emergency Food and Shelter and Helping Hands programs). These are "wash-out" programs in which all revenues received are expended as aid to participants. At the end of FY2004, we had a cash balance of 5,534.80 in the two accounts, and at the

*Serving the Elderly Citizens of West Carroll Parish*

*An Equal Opportunity Employer*

## Page 2-Management's Discussion and Analysis

end of FY05, we had a cash balance of 4,152.62 in the two accounts, a reduction of 1382.18. These balances at June 30 will fluctuate year to year and have no effect on the financial position of the Council as a whole. If not for the inclusion of these two fluctuating cash accounts, net assets would have increased \$97.00.

### The Council's Funds

The following schedule presents a summary of revenues and expenses for the fiscal year ended June 30, 2004 and the year ended June 30, 2005.

	FYE 2004	FYE 2005
Revenues	Amount	Amount
Intergovernmental	270,280	268,846
Miscellaneous	<u>10,910</u>	<u>13,074</u>
Total Revenues	281,190	281,920
Expenses:	FYE 2004	FYE 2005
	Amount	Amount
Total	284,800	283,205

### Budgetary Highlights

The Council's revenue in fiscal year 2004 were more than the final budget by 2118. Actual expenses for the Council in fiscal year 2004 were more than the final budget by 909. The Council's revenues in fiscal year 2005 were more than the final budget by 6992. Actual expenses for the Council in fiscal year 2005 were more than the final budget by 5643. These totals include the General Fund, IIIB, IIIC-1, and IIIC-2.

### Capital Asset and Debt Administration

#### Capital Assets

At the end of June 30, 2004, the Council had 21,913 invested in capital assets including buildings and improvements, furniture and fixtures, equipment, and vehicles. At the end of June 30, 2005, the amount was 18,621. See table below.

	FYE 2004	FYE 2005
Buildings and Improvements	18,156	16,358
Furniture and Equipment	3,757	2,263
Vehicles	*	*
Totals	<u>21,913</u>	<u>18,621</u>
(All amounts net of depreciation)		*Vehicles are fully depreciated.

**Page 3-Management's Discussion and Analysis**

**Debt**

At year-end the Council has a total of 3981 in long-term debt. The notes payable decreased about 25 percent as shown in the following table:

	FYE 2004	FYE 2005
Notes Payable	5,318	3,981

**Economic Factors and Next Year's Budgets and Revenues**

The Council's revenues are derived primarily from the Governor's Office of Elderly Affairs which passes through both federal and state funds to each parish. The revenues from GOEA are supplemented by the Title XIX Transportation program (Department of Health and Human Services). Also supplementing is the Kountry Kuisine program which is the sale of meals to the public. We do not anticipate any major changes in revenues for the coming year.

**Contacting the Council's Financial Management**

The financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Council's finances and to show the Council's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact the West Carroll Council on Aging; 207 East Jefferson Street; P. O. Box 1058; Oak Grove, LA 71263.



Brenda Hagan, Executive Director  
West Carroll Council on Aging

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



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

August 31, 2005

## ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of West Carroll Council on Aging, Inc. as of and for the year ended June 30, 2005 as listed in the table of contents, and the accompanying supplementary information contained in Schedules 1 through 10, 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 financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

The management's discussion and analysis and budgetary comparison information, on pages 1 through 3 and 32 through 35, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated August 31, 2005 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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
 JUNE 30, 2005

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	11,114
Accounts Receivable	2,606
Capital Assets, Net of Accumulated Depreciation	<u>18,621</u>
<u>TOTAL ASSETS</u>	<u>32,341</u>
<u>LIABILITIES AND NET ASSETS</u>	
<u>CURRENT LIABILITIES</u>	
Accounts Payable	<u>11,413</u>
<u>TOTAL CURRENT LIABILITIES</u>	11,413
<u>DEBT LIABILITIES</u>	
Notes Payable Due in One Year	1,337
Accrued Compensated Absences - Current	13,736
Notes Payable Due in More Than One Year	<u>3,981</u>
<u>TOTAL DEBT LIABILITIES</u>	<u>19,054</u>
<u>TOTAL LIABILITIES</u>	<u>30,467</u>
<u>NET ASSETS</u>	
Investment in Capital Assets, Net of Debt	13,303
Unrestricted (Deficit)	<u>-11,429</u>
<u>TOTAL NET ASSETS</u>	<u>1,874</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>32,341</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2005

<u>Functions/Programs</u>	<u>Direct Expenses</u>	<u>Indirect Expenses</u>	<u>Charges For Service</u>
Governmental Activities			
Health, Welfare & Social Services:			
Supportive Services:			
Personal Care			
Other Services	4,323	3,402	-
Homemaker	7,573	5,961	-
Information & Assistance	3,455	2,720	-
Legal Assistance	1,440	-	-
Outreach	3,511	2,764	-
Transportation	28,902	20,991	-
Nutrition Services:			
Congregate Meals	53,754	33,372	-
Home Delivered Meals	27,503	17,068	-
Utility Assistance	12,389	-	-
National Family Caregiver Support:			
Respite	6,014	-	-
Other	5,795	3,630	-
Disease Prevention & Health	1,893	-	-
Senior Center	3,411	-	-
Administration	<u>123,242</u>	<u>-89,908</u>	<u>9,363</u>
<u>Totals</u>	<u>283,205</u>	<u>-0-</u>	<u>9,363</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2005

<u>Functions/Programs</u>	<u>Operating Grants &amp; Contributions</u>	<u>Capital Grants &amp; Contributions</u>	<u>Total Governmental Activities</u>
Governmental Activities			
Health, Welfare & Social Services:			
Supportive Services:			
Personal Care			
Other Services	4,142	-	-3,583
Homemaker	7,256	-	-6,278
Information & Assistance	3,311	-	-2,864
Legal Assistance	772	-	-668
Outreach	3,364	-	-2,911
Transportation	35,625	-	-14,268
Nutrition Services:			
Congregate Meals	79,581	-	-7,545
Home Delivered Meals	42,251	-	-2,320
Utility Assistance	11,050	-	-1,339
National Family Caregiver Support:			
Respite	6,136	-	122
Other	9,205	-	-220
Disease Prevention & Health	1,868	-	-25
Senior Center	16,334	-	12,923
Administration	<u>12,962</u>	<u>-</u>	<u>-11,009</u>
<u>Totals</u>	<u>233,857</u>	<u>-0-</u>	<u>-39,985</u>
General Revenues:			
Grants/Contributions Not Restricted			34,989
Miscellaneous			<u>3,711</u>
Total General Revenues & Special Items			<u>38,700</u>
(Decrease) in Net Assets			-1,285
Net Assets - Beginning of Year			<u>3,159</u>
Net Assets - End of Year			<u>1,874</u>

See accompanying notes and accountants' report.

FUND FINANCIAL STATEMENTS

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 JUNE 30, 2005

	General Fund	Title III B	Title III C-1	Title III C-2	Non-Major Funds	Total
<u>Assets</u>						
Cash	-	-	-	-	11,114	11,114
Accounts Receivable	<u>2,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,606</u>
<u>Total Assets</u>	<u>2,606</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>11,114</u>	<u>13,720</u>
<u>Liabilities and Fund Balance</u>						
<u>Liabilities</u>						
Accounts Payable	<u>4,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,763</u>	<u>11,413</u>
<u>Total Liabilities</u>	<u>4,650</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>6,763</u>	<u>11,413</u>
<u>Fund Balance</u>						
Unreserved: Undesignated						
General Fund	-2,044	-	-	-	-	-2,044
Special Revenue Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,351</u>	<u>4,351</u>
<u>Total Fund Balance</u>						
<u>(Deficit)</u>	<u>-2,044</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>4,351</u>	<u>2,307</u>
<u>Total Liabilities and Fund Balance</u>	<u>2,606</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>11,114</u>	<u>13,720</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
JUNE 30, 2005

<u>Total Governmental Fund Balances</u>	2,307
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	18,621
Debt liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>-19,054</u>
<u>Net Assets of Government-Wide Activities</u>	<u>1,874</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
- GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2005

	General Fund	Title III B	Title III C-1	Title III C-2
<u>Revenues</u>				
Intergovernmental				
Governor's Office of Elderly Affairs	21,048	37,442	45,467	35,566
Public Support				
Louisiana Association of Councils on Aging	-	-	-	-
United Way	-	-	-	-
Client Contributions	-	-	2,629	-
<u>Miscellaneous</u>				
Program Income	-	651	18,933	5,627
Contract Meal	9,363	-	-	-
Title XIX	15,012	-	-	-
Contributions	14,155	-	-	-
Fund Raiser	1,037	-	-	-
<u>Total Revenues</u>	<u>60,615</u>	<u>38,093</u>	<u>67,029</u>	<u>41,193</u>
<u>Expenditures</u>				
Salaries	14,780	44,456	32,868	18,580
Fringe	1,240	3,731	2,758	1,559
Travel	71	1,133	252	116
Operating Services	13,838	15,430	15,889	10,573
Operating Supplies	960	4,628	34,974	13,610
Other Costs	2,301	1,671	385	133
Capital Outlay	-	-	-	-
<u>Total Expenditures</u>	<u>33,190</u>	<u>71,049</u>	<u>87,126</u>	<u>44,571</u>
Excess (Deficiency) of Revenues Over Expenditures	27,425	-32,956	-20,097	-3,378
<u>Other Financial Sources (Uses)</u>				
Operating Transfers In	-	32,956	20,097	3,378
Operating Transfers Out	-26,549	-	-	-
Net Increase (Decrease) in Fund Balance	876	-0-	-0-	-0-
<u>Fund Balances (Deficits)</u>				
Beginning of Year	-2,920	-0-	-0-	-0-
End of Year	-2,044	-0-	-0-	-0-

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
- GOVERNMENTAL FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Non-Major Funds</u>	<u>Total</u>
<u>Revenues</u>		
Intergovernmental		
Governor's Office of Elderly Affairs	63,940	203,463
Public Support		
Louisiana Association of Councils on Aging	2,796	2,796
United Way	8,254	8,254
Client Contributions	-	2,629
<u>Miscellaneous</u>		
Program Income	-	25,211
Contract Meal	-	9,363
Title XIX	-	15,012
Contributions	-	14,155
Fund Raiser	-	1,037
<u>Total Revenues</u>	<u>74,990</u>	<u>281,920</u>
<u>Expenditures</u>		
Salaries	10,113	120,797
Fringe	848	10,136
Travel	131	1,703
Operating Services	22,160	77,890
Operating Supplies	3,234	57,406
Other Costs	9,961	14,451
Capital Outlay	-	-0-
<u>Total Expenditures</u>	<u>46,447</u>	<u>282,383</u>
Excess (Deficiency) of Revenues Over Expenditures	28,543	-463
<u>Other Financial Sources (Uses)</u>		
Operating Transfers In	476	56,907
Operating Transfers Out	-30,358	-56,907
Net Increase (Decrease) in Fund Balance	-1,339	-463
<u>Fund Balances (Deficits)</u>		
Beginning of Year	<u>5,690</u>	<u>2,770</u>
End of Year	<u>4,351</u>	<u>2,307</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO GOVERNMENT-WIDE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2005

Net increase (decrease) in fund balances - total governmental funds	-463
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$3,292) exceeds capital outlays (\$-0-) in the current period.</p>	
	-3,292
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>	
Compensated absences - Decrease	60
<p>Current year debt principal payments are reported as expenditures in the governmental fund financial statements. This amount is reported as a reduction in debt in the governmental-wide financial statements.</p>	
	<u>2,410</u>
Increase (decrease) of net assets of governmental activities	<u>-1,285</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

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

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

The purpose of the Council is to collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health, or other conditions affecting the welfare of the aging people in West Carroll Parish; to keep abreast of the latest developments in these fields of activity throughout Louisiana and the United States; to interpret its findings to the citizens of the parish; to provide for a mutual exchange of ideas and information on the parish and state level; to conduct public meetings to make recommendations for needed improvements and additional resources; to promote the welfare of aging people when requested to do so; to coordinate and monitor services of other local agencies serving the aging people of the parish; and to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA); other departments of state and local government serving the elderly; and to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a. Reporting Entity: (Continued)

Specific services provided by the Council to the elderly residents of West Carroll Parish include providing congregate and home-delivered meals, nutritional education, information and assistance, outreach, utility assistance, homemakers, recreation, legal assistance, disease prevention, health promotion, and transportation.

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.

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

In June 1999, the GASB unanimously approved statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. Certain of the significant changes in the presentation of it funds financial information include a Management Discussion and Analysis (MD&A) section providing an analysis of the Council's overall financial position and results of operations, government-wide financial statements prepared using full accrual accounting for all the Council's activities, and a change in the fund

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Presentation of Statements: (Continued)

financial statements to focus on the major funds. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements.

c. Basic Financial Statements - Government-Wide Statements:

The Council's basic financial statements include both government-wide (reporting the Council as a whole) and fund financial statements (reporting the Council's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Council's functions and programs have been classified as governmental activities. The Council does not have any business-type activities, fiduciary funds, or any component units that are fiduciary in nature. Accordingly, the government-wide financial statements do not include any of these activities or funds.

In the Government-Wide Statement of Net Assets, the governmental type activities column (a) is presented on a consolidated basis by column, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Council's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. Invested in capital assets, net of related debt consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets. Restricted net assets consist of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Basic Financial Statements - Government-Wide Statements:  
(Continued)

governments; or (2) law through constitutional provisions or enabling legislation. Unrestricted net assets include all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

The Council's policy is to use restricted resources first to finance its activities except for nutrition services. When providing nutrition services, revenues earned by the Council under its USDA contract with GOEA can only be used to pay for the raw food component of each meal that is bought and served to a person eligible to receive a meal under one of the nutrition programs. The Council's management has discretion as to how and when to use the USDA revenues when paying for nutrition program costs. Quite often unrestricted resources are available for use that must be consumed or they will have to be returned to GOEA. In such cases it is better for management to elect to apply and consume the unrestricted resources before using the restricted resources. As a result, the Council will depart from its usual policy of using restricted resources first.

The Government-Wide Statement of Activities reports both the gross and net cost of each of the Council's functions and significant programs. Many functions and programs are supported by general government revenues like intergovernmental revenues, and unrestricted investment income, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues, such as operating and capital grants and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used to directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants. The Council did not receive any capital-specific grants this year.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Basic Financial Statements - Government-Wide Statements:  
(Continued)

The Council allocates its indirect costs among various functions and programs in accordance with Circular A-87. The Statement of Activities shows this allocation in a separate column labeled "indirect cost allocation". In addition, GOEA provides grant funds to help the Council pay for a portion of its indirect costs. As a result, only the indirect costs in excess of the GOEA funds are allocated to the Council's other functions and programs.

The Government-Wide Statements focus upon the Council's ability to sustain operations and the change in its net assets resulting from the current year's activities.

d. Basic Financial Statements - Fund Financial Statements:

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. 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. 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 reported by generic classification within the financial statements.

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category or type.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Governmental fund equity is called the fund balance. Fund balance is further classified as reserved and unreserved, with unreserved being further split into designated and undesignated. Reserved means that the fund balance is not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets that makes them only available to meet future obligations. Designated fund balances result when management tentatively sets aside or earmarks certain resources to expend in a designated manner. In contrast to reserved fund balances, designated amounts can be changed at the discretion of management.

The following is a description of the governmental funds of the Council:

- **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.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title III funds. These funds are provided by the United States Department of Health and Human Services - Administration on Aging to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

The Council has established several special revenue funds. The following is a brief description of each special revenue fund's purpose:

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Major Special Revenue Funds

**The Title III B Fund** is 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.

**The Title III C-1 Fund** is used to account for funds that are used to provide nutritional, congregate meals to the elderly at meal sites located in Oak Grove, Louisiana.

**The Title III C-2 Fund** is used to account for funds that are used to provide nutritional meals to homebound older persons.

Non-Major Special Revenue Funds

**The Title III C Area Agency Administration Fund** is used to account for a portion of the indirect costs of administrating the Council's programs. Each fiscal year GOEA provides the Council with funds to help pay for the costs of administering the Council's special programs for the elderly. The amount of funding is not enough to pay for all the indirect costs. As a result, the Council will allocate its indirect costs to this fund first. Once the GOEA funds are completely used, any indirect costs, in excess of the funds provided by GOEA, are distributed to other funds and programs using a formula based on the percentage each program's direct costs bear to direct costs for all programs.

**The Title III D Fund** is used to account for funds used for disease prevention and health promotion activities.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Non-Major Special Revenue Funds (Continued)

**The Senior Center Fund** is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to GOEA, which in turn "passes through" the funds to the Council. The purpose of this program is to provide a community service center at which elderly people can receive supportive social services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The senior center for West Carroll Parish is located in Oak Grove, Louisiana. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred all of its grant revenue to the Title III B fund to subsidize that program's cost of providing supportive services to elderly persons who use the senior center.

**The Utility Assistance Fund** is used to account for the administration of utility assistance programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish councils on aging to provide assistance to the elderly for the payment of utility bills. The Council receives it Project Care donations directly from Entergy Corporation. Entergy Helping Hands donations are provided through the Louisiana Association of Councils on Aging, Inc. (LACOA).

**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. The cost allocated to this fund is equal to the GOEA supplement. Excess audit costs have been distributed to other funds and programs using the Council's indirect cost allocation formula.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Non-Major Special Revenue Funds (Continued)

**The Supplemental Senior Center Fund** was established to account for funds that were appropriated by the Louisiana Legislature for the various councils on aging throughout Louisiana to supplement each council's primary grant for senior center operations and activities. The West Carroll Council on Aging was one of the parish councils to receive a supplemental grant. The money received by this fund during the year was transferred to other funds to supplement the supportive services provided by those funds. GOEA provided these funds to the Council.

**Emergency Food and Shelter 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.

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

**The 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.

**The Nutritional Services Incentive Program (NSIP) Fund**, formerly known as 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

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Basic Financial Statements - Fund Financial Statements:  
(Continued)

Non-Major Special Revenue Funds (Continued)

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.

e. Measurement Focus and Basis of Accounting:

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual Basis - Government-Wide Financial Statements (GWFS):

The Statement of Net Assets and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

2. Modified Accrual Basis - Fund Financial Statements (FFS):

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Measurement Focus and Basis of Accounting: (Continued)

2. Modified Accrual Basis - Fund Financial Statements (FFS): (Continued)

measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Council considers all revenues "available" if they are collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

f. Interfund Activity:

Interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers represent a permanent reallocation of resources between funds. Transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net assets in the government-wide financial statements.

g. Cash and Cash Equivalents:

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets:

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets that have been purchased or acquired with an original cost of at least \$1,000 and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the Government-Wide Statement of Net Assets. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provided the resources to acquire the asset. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation.

For capital assets recorded in the government-wide financial statements, depreciation is computed and recorded using the straight-line method for the asset's estimated useful life. The estimated useful lives of the various classes of depreciable capital assets are as follows:

Building Improvements	20 to 40 Years
Equipment	5 to 7 Years
Vehicles	5 Years
Computers	3 Years

Salvage values have not been estimated by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category of capital asset, management has used 10% of the vehicle's initial cost as a salvage value estimate.

Depreciation is not computed or recorded on capital assets for purposes of the Fund Financial Statements.

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

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets: (Continued)

The first van was acquired on February 23, 1998 with the following funds:

<u>Funds Provided By</u>	<u>Amount</u>	<u>%</u>
FTA/LA DOTD	18,813	70
Matching/West Carroll Police Jury	8,063	30
<u>Total Cost</u>	<u>26,876</u>	<u>100</u>

The second van was acquired on August 30, 1998 with the following funds:

<u>Matching Funds - WCCOA</u>	<u>Amount</u>	<u>%</u>
Included in Prepaids	679	3
Funded at Local Financial Institution (Loan)	6,000	27
FTA/LA DOTD Grant	15,586	70
<u>Total Cost</u>	<u>22,265</u>	<u>100</u>

There were no vehicles purchased during the year ended June 30, 2005.

i. Unpaid Compensated Absences:

The Council's policies for vacation time permit employees to accumulate earned but unused vacation leave. Accordingly, a liability for the unpaid vacation leave has been recorded in the government-wide statements. Management has estimated the current and long-term portions of this liability based on historical trends. The amount accrued as the compensated absence liability was determined using the number of vested vacation hours for each employee multiplied by the employee's wage rate in effect at the end of the year.

In contrast, the governmental funds in the fund financial statements report only compensated absence liabilities that are payable from expendable available financial resources to the extent that the liabilities

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Unpaid Compensated Absences: (Continued)

mature (or come due for payment). Vacation leave does not come due for payment until an employee makes a request to use it or terminates employment with the Council. Accordingly, no amounts have been accrued as fund liabilities as of year-end in the fund financial statements. The differences in the methods of accruing compensated absences creates a reconciling item between the fund and government-wide financial statement presentations.

The Council's sick leave policy does not provide for the vesting of sick leave thereby requiring the employee to be paid for any unused leave upon termination of employment. Accordingly, no amounts have been accrued as unpaid compensated absences in the government-wide financial statements relative to sick leave.

j. Allocation of Indirect Expenses:

The Council reports all direct expenses by function and programs of functions in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct expenses of the administration function. GOEA provides funds to partially subsidize the Council's administration function. The unsubsidized net cost of the administration function is allocated using a formula that is based primarily on the relationship the direct cost a program bears to the direct cost of all programs. There are some programs that cannot absorb any indirect cost allocation according to their grant or contract limitations.

k. Management's Use of Estimates:

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

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Elimination and Reclassifications:

In the process of aggregating data for the Statement of Net Assets and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

NOTE 2 - REVENUE RECOGNITION

Revenues are recorded in the government-wide statements when they are earned under the accrual basis of accounting.

Revenues are recorded in the fund financial statements using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts of public support and miscellaneous revenues are often difficult to measure; therefore, they are recorded as revenue in the period received.

NOTE 3 - CASH

The Council maintains a consolidated bank account to deposit most of the monies it collects and to pay its bills. The consolidated bank account is available for use by all funds. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash balances in other funds. In addition to the consolidated bank account, the Council has a separate bank account to deposit and disburse EFSP funds. All bank accounts are fully insured by the FDIC.

NOTE 4 - GOVERNMENT GRANTS AND CONTRACTS RECEIVABLE

Government grants and contracts receivable represent amounts owed to the Council under a grant award or contract with a provider of federal, state, or local funds; such amounts being measurable and available as of year-end.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 4 - GOVERNMENT GRANTS AND CONTRACTS RECEIVABLE (Continued)

Management has determined that all receivables are fully collectible and have not recorded an allowance for bad debts.

NOTE 5 - CHANGES IN CAPITAL ASSETS

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

	Balance June 30, 2004	Additions	Deletions	Balance June 30, 2005
Furniture and Equipment	106,756	-	-	106,756
Real Property	71,717	-	-	71,717
Subtotal	<u>178,473</u>	<u>-0-</u>	<u>-0-</u>	<u>178,473</u>
Accumulated Depreciation				
Furniture and Equipment	102,999	1,494	-	104,493
Real Property	53,561	1,798	-	55,359
Subtotal	<u>156,560</u>	<u>3,292</u>	<u>-0-</u>	<u>159,852</u>
<u>Net Capital Assets</u>	<u>21,913</u>	<u>-3,292</u>	<u>-0-</u>	<u>18,621</u>

Total depreciation expense for the year was \$3,292.

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 sites.

NOTE 7 - BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members may be reimbursed for out-of-pocket expenditures on behalf of the Council.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

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.

The Council does not need to file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of Section 4 of Revenue Procedure 95-48, 1995-2 C.B. 418.

NOTE 9 - JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council as of year-end. The Council's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

NOTE 10 - CONTINGENCIES - GRANT PROGRAMS

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectibility of any related receivable at year-end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 11 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue through grants administered by the Louisiana Governor's Office of Elderly Affairs (GOEA) and the Louisiana Department of Transportation and Development (DOTD). 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 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 - INTERFUND RECEIVABLES AND PAYABLES

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its general fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans in the fund financial statements. Any such loans are eliminated as a part of the consolidation process in preparing the government-wide financial statements.

NOTE 13 - 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; job related illnesses or 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. There have been no significant reductions in coverage from the prior year. No settlements were made during the current or prior three fiscal years that exceeded the Council's insurance coverage.

The Council's management has not purchased commercial insurance or made provision to cover or reduce the risk of loss, as a result of business interruption and certain acts of God, like flood or earthquakes.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2005

NOTE 14 - RELATED PARTY TRANSACTIONS

There were no significant related party transactions during the year.

NOTE 15 - CHANGES IN DEBT

	<u>Due In One Year</u>	<u>Due After One Year</u>	<u>Compensated Absences</u>
Balance - July 1, 2004	2,410	5,318	13,796
Increase	-	-	-
(Decrease)	-1,073	-1,337	-60
Balance - June 30, 2005	<u>1,337</u>	<u>3,981</u>	<u>13,736</u>

NOTE 16 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 2005.

	<u>Funds Transferred Out</u>					<u>Total In</u>
	<u>Senior Center</u>	<u>USDA</u>	<u>Supple- Mental Senior Center</u>	<u>General Fund</u>		
<u>Funds Transferred In</u>				<u>Local</u>	<u>PCOA Act 735</u>	
Title III B- Administration	-	-	-	-	353	353
Supportive Services	12,923	-	3,825	5,501	10,707	32,956
Title III C-1	-	12,552	-	-	7,545	20,097
Title III C-2	-	1,058	-	-	2,320	3,378
Title III D	-	-	-	-	25	25
Title III E	-	-	-	-	98	98
<u>Total Out</u>	<u>12,923</u>	<u>13,610</u>	<u>3,825</u>	<u>5,501</u>	<u>21,048</u>	<u>56,907</u>

SUPPLEMENTARY FINANCIAL INFORMATION  
REQUIRED BY GASB STATEMENT 34

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Favorable</u>
			<u>GAAP Basis</u>	<u>(Unfavorable)</u>
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	21,048	21,048	21,048	-0-
Miscellaneous:				
Contract Meal Income	8,873	9,600	9,363	-237
Title XIX	16,800	16,200	15,012	-1,188
Contributions and Other	1,800	6,825	14,155	7,330
Fund-Raiser	-	-	1,037	1,037
<u>TOTAL REVENUES</u>	<u>48,521</u>	<u>53,673</u>	<u>60,615</u>	<u>6,942</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	12,502	14,418	14,780	-362
Fringe	1,066	1,211	1,240	-29
Travel	33	65	71	-6
Operating Services	5,761	7,376	13,838	-6,462
Operating Supplies	5,670	5,910	960	4,950
Other Costs	82	92	2,301	-2,209
Capital Outlay	1,709	1,709	-	1,709
<u>TOTAL EXPENDITURES</u>	<u>26,823</u>	<u>30,781</u>	<u>33,190</u>	<u>-2,409</u>
Excess of Revenues Over (Under) Expenditures	<u>21,698</u>	<u>22,892</u>	<u>27,425</u>	<u>4,533</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	N/A	N/A	-	N/A
Operating Transfers Out	N/A	N/A	-26,549	N/A
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	N/A	N/A	876	N/A
<u>FUND BALANCES</u>				
Beginning of Year	N/A	N/A	-2,920	N/A
<u>END OF YEAR</u>	N/A	N/A	<u>-2,044</u>	N/A

See accountants' report.

SCHEDULE 2

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 BUDGETARY COMPARISON SCHEDULE - TITLE III B SUPPORT SERVICES  
 FOR THE YEAR ENDED JUNE 30, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final	GAAP Basis	
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	37,442	37,442	37,442	-0-
Public Support:				
Client Contributions	-	-	-	-0-
Miscellaneous:				
Program Income	440	590	651	61
<u>TOTAL REVENUES</u>	<u>37,882</u>	<u>38,032</u>	<u>38,093</u>	<u>61</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	44,614	43,844	44,456	-612
Fringe	3,800	3,687	3,731	-44
Travel	854	939	1,133	-194
Operating Services	18,579	18,066	16,870	1,196
Operating Supplies	4,389	3,793	4,628	-835
Other Costs	231	223	231	-8
Capital Outlay	-	-	-	-0-
<u>TOTAL EXPENDITURES</u>	<u>72,467</u>	<u>70,552</u>	<u>71,049</u>	<u>-497</u>
Excess of Revenues Over (Under) Expenditures	-34,585	-32,520	-32,956	-436
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	34,585	32,520	32,956	436
Operating Transfers Out	-	-	-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-
<u>FUND BALANCES</u>				
Beginning of Year	-	-	-	-0-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 BUDGETARY COMPARISON SCHEDULE - TITLE III C-1  
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts GAAP Basis</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	45,467	45,467	45,467	-0-
Public Support:				
Client Contributions	-	-	2,629	2,629
Miscellaneous:				
Program Income	23,870	21,400	18,933	-2,467
<u>TOTAL REVENUES</u>	<u>69,337</u>	<u>66,867</u>	<u>67,029</u>	<u>162</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	35,922	33,041	32,868	173
Fringe	3,068	2,779	2,758	21
Travel	117	192	252	-60
Operating Services	13,969	14,314	15,889	-1,575
Operating Supplies	35,661	34,626	34,974	-348
Other Costs	385	372	385	-13
Capital Outlay	-	-	-	-0-
<u>TOTAL EXPENDITURES</u>	<u>89,122</u>	<u>85,324</u>	<u>87,126</u>	<u>-1,802</u>
Excess of Revenues Over (Under) Expenditures	-19,785	-18,457	-20,097	-1,640
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	19,785	18,457	20,097	1,640
Operating Transfers Out	-	-	-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-
<u>FUND BALANCES</u>				
Beginning of Year	-	-	-	-0-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 BUDGETARY COMPARISON SCHEDULE - TITLE III C-2  
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>GAAP Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	35,566	35,566	35,566	-0-
Public Support:				
Client Contributions	-	-	-	-0-
Miscellaneous:				
Program Income	5,050	5,800	5,627	- 173
<u>TOTAL REVENUES</u>	<u>40,616</u>	<u>41,366</u>	<u>41,193</u>	<u>- 173</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	18,311	18,698	18,580	118
Fringe	1,562	1,572	1,559	13
Travel	54	98	116	-18
Operating Services	8,741	9,895	10,573	-678
Operating Supplies	12,284	13,232	13,610	-378
Other Costs	133	141	133	8
Capital Outlay	-	-	-	-0-
<u>TOTAL EXPENDITURES</u>	<u>41,085</u>	<u>43,636</u>	<u>44,571</u>	<u>-935</u>
Excess of Revenues Over (Under) Expenditures	-469	-2,270	-3,378	-1,108
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	469	2,270	3,378	1,108
Operating Transfers Out	-	-	-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-
<u>FUND BALANCES</u>				
Beginning of Year	-	-	-	-0-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

SUPPLEMENTARY FINANCIAL INFORMATION  
REQUIRED BY GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2005

	Title III C-1 Area Agency <u>Administration</u>	Senior <u>Center</u>	Title <u>III-D</u>	Title <u>III-E</u>
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	11,759	16,334	1,868	15,341
LA Department of Transportation and Development	-	-	-	-
Public Support:				
LA Association of Councils on Aging	-	-	-	-
United Way	-	-	-	-
OJT/JTPA Reimbursements	-	-	-	-
Client Contributions	-	-	-	-
Miscellaneous:				
Program Income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>11,759</u>	<u>16,334</u>	<u>1,868</u>	<u>15,341</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	6,199	1,200	-	2,714
Fringe	520	100	-	228
Travel	86	-	-	45
Operating Services	4,665	2,111	400	1,392
Operating Supplies	543	-	1,293	1,398
Other Costs	99	-	200	9,662
Capital Outlay	-	-	-	-
Utility Assistance	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>12,112</u>	<u>3,411</u>	<u>1,893</u>	<u>15,439</u>
Excess of Revenues Over(Under) Expenditures	<u>-353</u>	<u>12,923</u>	<u>-25</u>	<u>-98</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	353	-	25	98
Operating Transfers Out	-	-12,923	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCE (DEFICIT)</u>				
Beginning of Year	-	-	-	-
Funds Reprogrammed - Prior Period	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

SCHEDULE 5  
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Audit</u> <u>Funds</u>	<u>NSIP</u>	<u>Supplemental</u> <u>Senior Center</u>	<u>Utility</u> <u>Assistance</u>
<u>REVENUES</u>				
Intergovernmental:				
Governor's Office of Elderly Affairs	1,203	13,610	3,825	-
LA Department of Transportation and Development	-	-	-	-
Public Support:				
LA Association of Councils on Aging	-	-	-	2,796
United Way	-	-	-	-
OJT/JTPA Reimbursements	-	-	-	-
Client Contributions	-	-	-	-
Miscellaneous:				
Program Income	-	-	-	-
<u>TOTAL REVENUES</u>	<u>1,203</u>	<u>13,610</u>	<u>3,825</u>	<u>2,796</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	-	-	-	-
Fringe	-	-	-	-
Travel	-	-	-	-
Operating Services	1,203	-	-	3,037
Operating Supplies	-	-	-	-
Other Costs	-	-	-	-
Capital Outlay	-	-	-	-
Utility Assistance	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>1,203</u>	<u>-0-</u>	<u>-0-</u>	<u>3,037</u>
Excess of Revenues Over (Under) Expenditures	<u>-0-</u>	<u>13,610</u>	<u>3,825</u>	<u>-241</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-13,610	-3,825	-
Excess of Revenues Over (Under) Expenditures and Other Uses	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-241</u>
<u>FUND BALANCE (DEFICIT)</u>				
Beginning of Year	-	-	-	777
Funds Reprogrammed - Prior Period	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>536</u>

See accountants' report.

SCHEDULE 5  
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Emergency</u> <u>Food &amp; Shelter</u>	<u>FTA/</u> <u>LA DOTD</u>	<u>Totals</u>
<u>REVENUES</u>			
Intergovernmental:			
Governor's Office of Elderly Affairs	-	-	63,940
LA Department of Transportation and Development	-	-	-0-
Public Support:			
LA Association of Councils on Aging	-	-	2,796
United Way	8,254	-	8,254
OJT/JTPA Reimbursements	-	-	-0-
Client Contributions	-	-	-0-
Miscellaneous:			
Program Income	-	-	-0-
<u>TOTAL REVENUES</u>	<u>8,254</u>	<u>-0-</u>	<u>74,990</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	-	-	10,113
Fringe	-	-	848
Travel	-	-	131
Operating Services	9,352	-	22,160
Operating Supplies	-	-	3,234
Other Costs	-	-	9,961
Capital Outlay	-	-	-0-
Utility Assistance	-	-	-0-
<u>TOTAL EXPENDITURES</u>	<u>9,352</u>	<u>-0-</u>	<u>46,447</u>
Excess of Revenues Over (Under) Expenditures	-1,098	-0-	28,543
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	-	476
Operating Transfers Out	-	-	-30,358
Excess of Revenues Over (Under) Expenditures and Other Uses	-1,098	-0-	-1,339
<u>FUND BALANCE (DEFICIT)</u>			
Beginning of Year	4,913	-	5,690
Funds Reprogrammed - Prior Period	-	-	-
<u>END OF YEAR</u>	<u>3,815</u>	<u>-0-</u>	<u>4,351</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS  
 AND CHANGES IN GENERAL FIXED ASSETS  
 FOR THE YEAR ENDED JUNE 30, 2005

CHANGES IN FIXED ASSETS  
FOR THE YEAR ENDED JUNE 30, 2005

	ASSETS			Balance 6/30/05
	Balance 6/30/04	Additions	Deductions	
Property Acquired Prior to July 1, 1985*	57,650	-	-	57,650
Property Acquired After July 1, 1985				
Title III C-1	25,066	-	-	25,066
Title III C-2	12,130	-	-	12,130
Title III B-AAA	1,369	-	-	1,369
Title III B-SS	3,625	-	-	3,625
ACT - 735	1,419	-	-	1,419
Local Fund - Unrestricted	24,258	-	-	24,258
Service Center	1,489	-	-	1,489
Title III - D	3,902	-	-	3,902
Title III - G	-0-	-	-	-0-
Ombudsman	103	-	-	103
EFVS	5,000	-	-	5,000
Section 5310 Vehicle	42,462	-	-	42,462
<b>TOTALS</b>	<b>178,473</b>	<b>-0-</b>	<b>-0-</b>	<b>178,473</b>

	ACCUMULATED DEPRECIATION			Balance 6/30/05	NET BOOK VALUE 6/30/05
	Balance 6/30/04	Current Provisions	Deductions		
Property Acquired Prior to July 1, 1985*	47,970	944	-	48,914	8,736
Property Acquired After July 1, 1985					
Title III C-1	20,472	1,175	-	21,647	3,419
Title III C-2	10,293	410	-	10,703	1,427
Title III B-AAA	1,343	17	-	1,360	9
Title III B-SS	3,498	91	-	3,589	36
ACT - 735	1,419	-	-	1,419	-0-
Local Fund - Unrestricted	20,127	411	-	20,538	3,720
Service Center	1,469	20	-	1,489	-0-
Title III - D	3,654	97	-	3,751	151
Title III - G	-0-	-	-	-0-	-0-
Ombudsman	103	-	-	103	-0-
EFVS	3,750	127	-	3,877	1,123
Section 5310 Vehicle	42,462	-	-	42,462	-0-
<b>TOTALS</b>	<b>156,560</b>	<b>3,292</b>	<b>-0-</b>	<b>159,852</b>	<b>18,621</b>

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

See accountants' report.

OTHER SUPPLEMENTARY INFORMATION

WEST CARROLL COUNCIL ON AGING, INC.  
 OAK GROVE, LOUISIANA  
 SCHEDULE OF FEDERAL AWARD EXPENDITURES  
 FOR THE YEAR ENDED JUNE 30, 2005

<u>Federal Grantor/Pass Through Grantors/Program Title</u>	<u>Grant Year</u>	<u>Federal CFDA Number</u>	<u>Amount of Expenditures</u>	<u>Award Amount</u>	<u>Revenue Recognized</u>
<u>Department of Health and Human Services</u>					
Passed Through the Louisiana Governor's Office of Elderly Affairs:					
Special Programs for the Aging:					
Title III B - Supportive Services	7/1/04 - 6/30/05	93.044	33,776	33,776	37,442
Title III C - Area Agency Administration	7/1/04 - 6/30/05	93.045	8,819	8,819	11,759
Title III C-1 - Congregate Meals	7/1/04 - 6/30/05	93.045	19,093	19,093	45,467
Title III C-2 -Home-Delivered Meals	7/1/04 - 6/30/05	93.045	13,125	13,125	35,566
Title III D - Preventive Health	7/1/04 - 6/30/05	93.043	1,868	1,868	1,868
Title III E - Care Giver	7/1/04 - 6/30/05	93.052	11,506	11,506	15,341
<u>Department of Agriculture</u>					
Passed Through the Louisiana Governor's Office of Elderly Affairs:					
USDA - Cash in Lieu of Commodities	7/1/04 - 6/30/05	10.570	13,610	13,610	13,610
<u>Federal Emergency Management Agency</u>					
Emergency Food and Shelter Program	10/1/04 - 9/30/05	83.516	9,352	8,254	8,254
<u>TOTAL EXPENDITURES</u>			<u>111,149</u>	<u>110,051</u>	<u>169,307</u>

1. This schedule is prepared on the accrual basis.
2. No sub-grants were issued from these funds.

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2005

There were no findings nor questioned costs for the year ended June 30, 2005.

See accountants' report.

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WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2005

There were no prior year findings.

See accountants' report.

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**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

August 30, 2005 (Date Transmitted)

Johnston, Perry, Johnson & Associates, L.L.P.  
3007 Armand Street  
Monroe, LA 71201

(Auditors)

In connection with your review of our financial statements as of [date] and for the year 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 regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

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

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [  ] No [  ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [  ] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [  ] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [  ] No [  ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [  ] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.66.

Yes  No

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

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 foregoing 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 acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Elizabeth Hagan</u>	Executive Director	August 30, 2005	Date
<u>Greg Williams</u>	Secretary/ Treasurer	August 30, 2005	Date
<u>Robert L. Chiriac</u>	Chairman President	August 30, 2005	Date

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

JULIAN B. JOHNSTON, CPA  
ROWLAND H. PERRY, CPA, APC  
CHARLES L. JOHNSON, JR., CPA  
VIOLET M. ROUSSEL, CPA  
PAM BATTAGLIA, CPA  
JAY CUTHBERT, CPA



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- Accounting & Auditing
  - H.U.D. Audits
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- Bookkeeping & Payroll Services

August 31, 2005

## 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, 2005 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Federal, State, and Local Awards

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

West Carroll Council on Aging, Inc.'s federal award expenditures for all federal programs for the fiscal year are listed at Schedule 7.

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.

See accountants' report.

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

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

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

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

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

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

6. For the items selected in procedure 2: For federal awards we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

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

Eligibility:

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

Reporting:

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

See accountants' report.

7. For the programs selected for testing in procedure 2 that had been closed out during the period under review, we compared the close-out report, when required, with the Council's financial records to determine whether the amounts agree.

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

#### Meetings

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

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

#### Comprehensive Budget

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

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

#### Prior Comments and Recommendations

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

There were no prior year findings.

See accountants' report.

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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.*

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CERTIFIED PUBLIC ACCOUNTANTS

See accountants' report.

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