

CENLA AREA AGENCY ON AGING

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2012

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ROZIER, HARRINGTON & MCKAY

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August 17, 2012

Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying statement of financial position of the Cenla Area Agency on Aging (a nonprofit organization) as of June 30, 2012, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 17, 2012, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an

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Cenla Area Agency on Aging

August 17, 2012

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integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The departmentalized statement of activities and the statements of activities for various programs listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position ***June 30, 2012***

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 831,647
Receivables	67,764
Prepaid Expenses	2,052
Other Assets	<u>2,109</u>
Total Current Assets	903,572

Property and Equipment, net	<u>128,673</u>
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Total Assets	<u>\$ 1,032,245</u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 225,865
Current Portion of Long Term Debt	<u>14,637</u>
Total Current Liabilities	240,502

Long Term Liabilities

Notes Payable	8,280
Compensated Absences Payable	<u>22,900</u>
Total Liabilities	<u>271,682</u>

Net Assets

Unrestricted	359,422
Temporarily Restricted	<u>401,141</u>
Total Net Assets	<u>760,563</u>

Total Liabilities and Net Assets	<u>\$ 1,032,245</u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 2,680,064	\$ 2,680,064
Grants - Other	-	81,185	81,185
Interest Income	522	-	522
Miscellaneous	56,658	24,999	81,657
Net Assets Released From Restrictions	2,761,339	(2,761,339)	-
Total	2,818,519	24,909	2,843,428
<u>Expenses</u>			
<u>Program Services</u>			
<u>Governor's Office of Elderly Affairs</u>			
Title III B Ombudsman	99,803	-	99,803
Social Services # 3 - MIPPA	52,440	-	52,440
Title III C Area Agency Administration	179,399	-	179,399
Louisiana Medication Assistance	85,615	-	85,615
Title III B Services	444,273	-	444,273
Title C-1 Congregate Meals	445,832	-	445,832
Title C-2 Home Delivered Meals	1,044,318	-	1,044,318
Title III D Disease Prevention and Health Promotion	28,896	-	28,896
Chronic Disease Management Program	55,801	-	55,801
Title III E Caregiver Support	171,756	-	171,756
Audits	31,481	-	31,481
Supplemental Senior Center	-	-	-
Total G.O.E.A.	2,639,614	-	2,639,614
SHIP	81,185	-	81,185
Alexandria Vision	-	-	-
Total Program Expenses	2,720,799	-	2,720,799
<u>Support Services</u>			
General and Administrative	24,941	-	24,941
Total Expenses	2,745,740	-	2,745,740
Change in Net Assets	72,779	24,909	97,688
Net Assets - Beginning	286,643	376,232	662,875
Net Assets - Ending	\$ 359,422	\$ 401,141	\$ 760,563

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2012

<u>Operating Activities</u>	
Change in Net Assets	\$ 97,688
Adjustments to Reconcile Change in Net Assets to Cash	
<u>Provided by Operating Activities</u>	
Depreciation	4,296
(Increase) Decrease in Accounts Receivable	(25,690)
(Increase) Decrease in Prepaid Expense	(2,052)
(Increase) Decrease in Other Assets	(301)
Increase (Decrease) in Accounts Payable	(22,862)
Net Cash Provided by Operating Activities	<u>51,079</u>
 <u>Investing Activities</u>	
Purchases of Equipment	<u>(2,499)</u>
Net Cash Provided by Investing Activities	<u>(2,499)</u>
 <u>Financing Activities</u>	
Repayment of Notes Payable	(13,691)
Change in Compensated Absences	<u>2,554</u>
Net Cash Provided by Financing Activities	<u>(11,137)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	37,443
Cash and Cash Equivalents - Beginning	<u>794,204</u>
 Cash and Cash Equivalents - Ending	<u>\$ 831,647</u>

Supplemental Data:

For the year ended June 30, 2012, \$2,039 was paid for interest and no payments were made for income taxes. Furthermore, there were no noncash investing or financing activities.

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2012

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Statement of Financial Accounting Standards (SFAS) No. 117, net assets and activities are classified in the following manner:

Unrestricted – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Temporarily Restricted – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Temporary restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of temporary restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases unrestricted net assets and decreases temporarily restricted net assets. Expenses are presented as decreases in unrestricted net assets.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2012

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

ADVERTISING

Advertising programs are not considered to have any significant benefits for future periods. Accordingly, advertising costs are expensed as incurred.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2012 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Interest bearing demand deposits	831,347	859,512
<u>Total Cash</u>	<u>\$ 831,647</u>	<u>\$ 859,512</u>

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$609,512. However, the uninsured deposits are secured by pledged securities with a market value of \$964,757 at June 30, 2012. Louisiana imposes a statutory requirement on the

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2012

custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2012 are summarized as follows:

Receivables from sub-recipient organizations	\$ 43,216
Governor's Office of Elderly Affairs	24,548
<hr/>	
Receivables	\$ 67,764

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2012 is presented as follows:

Office furniture and equipment	\$ 28,167
Office building	173,184
<hr/>	
Total	201,351
Accumulated Depreciation	(72,678)
<hr/>	
Property and Equipment, net	\$ 128,673

For the year ended June 30, 2012, depreciation expense totaled \$4,296.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs and are presented as temporarily restricted net assets.

NOTE 7 – NOTES PAYABLE

Notes payable consist of a bank loan dated October 5, 1999 in the original amount of \$130,000. The balance of the note and accrued interest are payable on demand; however, in the absence of a demand, principal and interest are payable in 180 monthly installments with the final installment due

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2012

October 5, 2014. Interest accrues at an annual rate of 6.706%. The loan is secured by a continuing security interest in the Agency's bank deposits. Scheduled maturities are summarized as follows:

<u>Fiscal Year Ending June 30th:</u>	
2013	14,637
2014	8,280
<hr/>	
Total	22,917
Current Portion	14,637
<hr/>	
Long Term Portion	\$ 8,280

For the year ended June 30, 2012, interest expense totaled approximately, \$2,039.

NOTE 8 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$8,006.

NOTE 9 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through August 17, 2012, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2012.

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August 17, 2012

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the financial statements of Cenla Area Agency on Aging (a nonprofit organization) as of and for the year ended June 30, 2012, and have issued our report thereon dated August 17, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Cenla Area Agency on Aging's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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Cenla Area Agency on Aging

August 17, 2012

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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cenla Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, the board of directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



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August 17, 2012

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Compliance

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements described in the OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2012. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Cenla Area Agency on Aging's management. Our responsibility is to express an opinion on the Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla Area Agency on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance with those requirements.

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In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Cenla Area Agency on Aging's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the board of directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



ROZIER, HARRINGTON & McKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs For the year ended June 30, 2012

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2012 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2012 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aging):
CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers
CFDA No. 93.045, Title III, Part C - Nutrition Services
CFDA No. 93.053, Nutrition Services Incentive Program

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the OMB Circular A-133.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by OMB Circular A-133:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan For the year ended June 30, 2012

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Costs For the year ended June 30, 2012

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities Governor's Office of Elderly Affairs Programs For the Year Ending June 30, 2012

	Title III B		Social Services Contract 3		Title III B Area Agency Admin.		Louisiana Medication Assistance		Title III B Services		Title III C		Chronic Disease Mgt.		Total	
Support, Revenues and Transfers																
Governor's Office of Elderly Affairs	\$ 99,803	\$ 77,979	\$ 179,399	\$ 85,615	\$ 444,273	\$ 850,865	\$ 309,652	\$ 171,756	\$ 6,482	\$ 2,680,064						
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,999	24,999
Total Support, Revenues and Transfers	99,803	77,979	179,399	85,615	444,273	850,865	309,652	171,756	6,482	2,705,063						
Expenses																
Salaries	58,723	34,209	95,731	51,661	16,482	-	-	-	-	32,571	-	-	-	-	289,377	289,377
Fringe benefits	14,516	2,643	22,592	11,877	4,758	-	-	-	-	7,595	-	-	-	-	63,981	63,981
Travel	11,089	1,991	8,202	1,482	-	-	-	-	-	1,200	-	-	-	-	23,964	23,964
Operating services	12,996	11,829	44,135	14,633	2,969	-	-	-	-	5,937	-	-	-	30,742	123,241	123,241
Operating supplies	1,980	1,507	4,490	1,451	468	-	-	-	-	988	-	-	-	591	11,475	11,475
Other	499	261	4,249	4,511	323	-	-	-	-	7,510	-	-	-	148	17,501	17,501
Grants to sub-recipients:																
Avoyelles Council on Aging	-	-	-	-	68,409	74,451	-	-	4,704	-	-	-	-	-	175,526	175,526
Catahoula Council on Aging	-	-	-	-	33,422	22,197	-	-	2,520	-	-	-	-	-	82,141	82,141
Concordia Council on Aging	-	-	-	-	41,279	-	-	-	3,112	-	-	-	-	-	62,889	62,889
Grant Council on Aging	-	-	-	-	35,415	7,401	-	-	2,670	-	-	-	-	-	72,884	72,884
Legal Services on Central Louisiana	-	-	-	-	21,488	-	-	-	-	-	-	-	-	-	21,488	21,488
Lasalle Council on Aging	-	-	-	-	36,211	8,470	-	-	2,465	-	-	-	-	-	66,773	66,773
Rapides Council on Aging	-	-	-	-	132,652	10,001	-	-	10,001	-	-	-	-	-	202,098	202,098
Winn Council on Aging	-	-	-	-	50,397	23,470	-	-	3,424	-	-	-	-	-	132,089	132,089
Bateman - Caterer	-	-	-	-	-	400,960	-	-	893,227	-	-	-	-	-	1,294,187	1,294,187
Total expenses	99,803	52,440	179,399	85,615	444,273	1,044,318	288,962	171,756	31,481	2,639,614						
Transfers In (Out)	-	(25,539)	-	-	-	91,289	(284,743)	-	-	-	-	-	-	-	(25,540)	(25,540)
Change in Net Assets	-	-	-	-	-	-	24,909	-	-	15,000	-	-	-	-	39,909	39,909
Beginning net assets (deficit)	-	-	-	-	-	-	376,232	-	-	(15,000)	-	-	-	-	361,232	361,232
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,141	\$ 401,141

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 99,803</u>	<u>\$ 99,803</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	58,796	58,723	73
Fringe benefits	13,710	14,516	(806)
Travel	12,000	11,089	911
Operating services	13,006	12,996	10
Operating supplies	1,968	1,980	(12)
Other	<u>432</u>	<u>499</u>	<u>(67)</u>
Total expenses	<u>99,912</u>	<u>99,803</u>	<u>109</u>
Transfers	<u>109</u>	<u>-</u>	<u>(109)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Social Services - MIPPA Contract #3 For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 77,981</u>	<u>\$ 77,979</u>	<u>\$ (2)</u>
<u>Expenses</u>			
Salaries	34,017	34,209	(192)
Fringe benefits	7,932	2,643	5,289
Travel	6,000	1,991	4,009
Operating services	13,087	11,829	1,258
Operating supplies	1,140	1,507	(367)
Other	<u>250</u>	<u>261</u>	<u>(11)</u>
Total expenses	<u>62,426</u>	<u>52,440</u>	<u>9,986</u>
Transfers	<u>-</u>	<u>(25,539)</u>	<u>(25,539)</u>
Change in Net Assets	<u>\$ 15,555</u>	<u>\$ -</u>	<u>\$ (15,555)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIC Area Agency Administration For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 179,399</u>	<u>\$ 179,399</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	95,508	95,731	(223)
Fringe benefits	22,270	22,592	(322)
Travel	8,700	8,202	498
Operating services	45,590	44,135	1,455
Operating supplies	3,543	4,490	(947)
Other	<u>4,257</u>	<u>4,249</u>	<u>8</u>
Total expenses	<u>179,868</u>	<u>179,399</u>	<u>469</u>
Transfers	<u>469</u>	<u>-</u>	<u>(469)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 85,615</u>	<u>\$ 85,615</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	51,600	51,661	(61)
Fringe benefits	12,032	11,877	155
Travel	2,800	1,482	1,318
Operating services	11,537	14,633	(3,096)
Operating supplies	1,692	1,451	241
Other	<u>6,254</u>	<u>4,511</u>	<u>1,743</u>
Total expenses	<u>85,915</u>	<u>85,615</u>	<u>300</u>
Transfers	<u>300</u>	<u>-</u>	<u>(300)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Support Services

For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 444,273</u>	<u>\$ 444,273</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	17,282	16,482	800
Fringe benefits	4,030	4,758	(728)
Travel	-	-	-
Operating services	3,051	2,969	82
Operating supplies	496	468	28
Other	318	323	(5)
Grants to sub-recipients:			
Avoyelles Council on Aging	68,409	68,409	-
Catahoula Council on Aging	33,422	33,422	-
Concordia Council on Aging	41,279	41,279	-
Grant Council on Aging	35,415	35,415	-
Legal Service of Cenla	21,488	21,488	-
Lasalle Council on Aging	36,211	36,211	-
Rapides Council on Aging	132,652	132,652	-
Winn Council on Aging	<u>50,397</u>	<u>50,397</u>	<u>-</u>
Total expenses	<u>444,450</u>	<u>444,273</u>	<u>177</u>
Transfers	<u>177</u>	<u>-</u>	<u>(177)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 354,543	\$ 354,543	\$ -
Miscellaneous - Rapides Senior Center	-	-	-
Total Revenue	<u>354,543</u>	<u>354,543</u>	<u>-</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	9,025	9,025	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	7,401	7,401	-
Lasalle Council on Aging	4,976	4,976	-
Winn Council on Aging	23,470	23,470	-
Bateman	400,960	400,960	-
Total expenses	<u>445,832</u>	<u>445,832</u>	<u>-</u>
Transfers	<u>91,289</u>	<u>91,289</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 850,865</u>	<u>\$ 850,865</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	74,451	74,451	-
Catahoula Council on Aging	22,197	22,197	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	11,528	11,528	-
Lasalle Council on Aging	8,470	8,470	-
Rapides Council on Aging	-	-	-
Winn Council on Aging	34,445	34,445	-
Bateman	<u>893,227</u>	<u>893,227</u>	<u>-</u>
 Total expenses	<u>1,044,318</u>	<u>1,044,318</u>	<u>-</u>
Tranfers	<u>193,453</u>	<u>193,453</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 309,652</u>	<u>\$ 309,652</u>	<u>\$ -</u>
<u>Expenses</u>			
Bateman	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>(284,743)</u>	<u>(284,743)</u>	<u>-</u>
Change in Net Assets	<u><u>\$ 24,909</u></u>	<u><u>\$ 24,909</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 28,896	\$ 28,896	\$ -
Expenses			
Grants to sub-recipients:			
Avoyelles Council on Aging	4,704	4,704	-
Catahoula Council on Aging	2,520	2,520	-
Concordia Council on Aging	3,112	3,112	-
Grant Council on Aging	2,670	2,670	-
Lasalle Council on Aging	2,465	2,465	-
Rapides Council on Aging	10,001	10,001	-
Winn Council on Aging	3,424	3,424	-
Total expenses	<u>28,896</u>	<u>28,896</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Chronic Disease Management For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 55,801</u>	<u>\$ 70,801</u>	<u>\$ 15,000</u>
<u>Expenses</u>			
Salaries	32,571	32,571	-
Fringe benefits	7,595	7,595	-
Travel	1,200	1,200	-
Operating services	13,370	5,937	7,433
Operating supplies	988	988	-
Other	217	7,510	(7,293)
Total expenses	<u>55,941</u>	<u>55,801</u>	<u>140</u>
Transfers	<u>140</u>	<u>-</u>	<u>(140)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 171,756</u>	<u>\$ 171,756</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	27,962	27,962	-
Catahoula Council on Aging	14,977	14,977	-
Concordia Council on Aging	18,498	18,498	-
Grant Council on Aging	15,870	15,870	-
Lasalle Council on Aging	14,651	14,651	-
Rapides Council on Aging	59,445	59,445	-
Winn Council on Aging	<u>20,353</u>	<u>20,353</u>	<u>-</u>
Total expenses	<u>171,756</u>	<u>171,756</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Sub-Recipient Audit Fund For the year ended June 30, 2012

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental - Governor's Office of Elderly Affairs	\$ 6,482	\$ 6,482	\$ -
Sub-Recipient Audit Assessments	<u>25,104</u>	<u>24,999</u>	<u>(105)</u>
Total Revenues	<u>31,586</u>	<u>31,481</u>	<u>(105)</u>
<u>Expenses</u>			
Operating services	30,827	30,742	85
Operating supplies	622	591	31
Other	<u>137</u>	<u>148</u>	<u>(11)</u>
Total expenses	<u>31,586</u>	<u>31,481</u>	<u>105</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2012

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 25,668	\$ 2,499	\$ -	\$ 28,167
Office Building	<u>173,184</u>	<u>-</u>	<u>-</u>	<u>173,184</u>
Total	198,852	2,499	-	201,351
Accumulated Depreciation	<u>(68,382)</u>	<u>(4,296)</u>	<u>-</u>	<u>(72,678)</u>
Property and Equipment, net	<u>\$ 130,470</u>	<u>\$ (1,797)</u>	<u>\$ -</u>	<u>\$ 128,673</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2012

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Revenue Recognized	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Title IIIB - Ombudsman	93.044	6/30/12	\$ 80,318	\$ 80,318	\$ 80,318
Title IIIB - Support Services	93.044	6/30/12	<u>381,552</u>	<u>381,552</u>	<u>381,552</u>
* Subtotal - CFDA 93.044			<u>461,870</u>	<u>461,870</u>	<u>461,870</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/12	134,549	134,549	134,549
C-1 Congregate Meals	93.045	6/30/12	337,974	337,974	337,974
C-2 In-Home Delivered Meals	93.045	6/30/12	<u>266,512</u>	<u>266,512</u>	<u>266,512</u>
* Subtotal - CFDA 93.045			<u>739,035</u>	<u>739,035</u>	<u>739,035</u>
Title IIID - In-Home Services	93.043	6/30/12	28,896	28,896	28,896
Title IIIE - Caregiver	93.052	6/30/12	128,817	128,817	128,817
* Nutritional Services Incentive Program	93.053	6/30/12	309,652	309,652	309,652
Medicare Improvements for Patients and Providers	93.518	6/30/12	77,979	77,979	77,979
ARRA - Chronic Disease Management Program	93.725	6/30/12	<u>70,801</u>	<u>70,801</u>	<u>70,801</u>
Total Governor' Office of Elderly Affairs			<u>1,817,050</u>	<u>1,817,050</u>	<u>1,817,050</u>
Pass-Through Louisiana Department of Insurance					
CMS Research, Demonstrations and Evaluations	93.779	6/30/12	<u>81,185</u>	<u>81,185</u>	<u>81,185</u>
Total Department of Health and Human Services			<u>1,898,235</u>	<u>1,898,235</u>	<u>1,898,235</u>
TOTAL			<u>\$ 1,898,235</u>	<u>\$ 1,898,235</u>	<u>\$ 1,898,235</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details.

* Denotes Major Programs