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

—————
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
JUNE 30, 2001
—————

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 11/7/01

WEST CARROLL COUNCIL ON AGING, INC.
FINANCIAL STATEMENTS
JUNE 30, 2001

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

JULIAN B. JOHNSTON, CPA
ROWLAND H. PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA



Certified Public Accountants

3007 Armand Street
Monroe, Louisiana 71201
Telephone (318) 322-5156 or (318) 323-1411
Facsimile (318) 323-6331

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

PAM DATTAGLIA, CPA
JAY CUTIBERT, CPA
JAY HUGHES, CPA
VIOLET M. ROUSSEL, CPA

September 27, 2001

ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying general purpose financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 2001 as listed in the table of contents, and the accompanying supplementary information contained in Schedules 1 through 6, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the West Carroll Council on Aging, Inc. We have not audited or reviewed the accompanying general purpose financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated September 27, 2001 on the results of our agreed-upon procedures.

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

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	2001	2000
<u>ASSETS</u>						
Cash	-	13,737	-	-	13,737	14,317
Grants Receivable	-	1,188	-	-	1,188	2,422
Accounts Receivable	3,050	-	-	-	3,050	4,912
Prepaid Expenses	-	-	-	-	-	-
Fixed Assets	-	-	197,480	-	197,480	198,443
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	26,889	26,889	27,367
<u>TOTAL ASSETS</u>	<u>3,050</u>	<u>14,925</u>	<u>197,480</u>	<u>26,899</u>	<u>242,344</u>	<u>247,461</u>
<u>LIABILITIES</u>						
Accounts Payable	2,198	5,373	-	-	7,571	8,007
Note Payable - Bank	-	-	-	750	750	2,910
Note Payable (House)	-	-	-	9,728	9,728	10,630
Long-Term Debt:						
Accumulated Unpaid Vacation	-	-	-	16,411	16,411	13,827
<u>TOTAL LIABILITIES</u>	<u>2,198</u>	<u>5,373</u>	<u>-0-</u>	<u>26,889</u>	<u>34,460</u>	<u>35,374</u>
<u>FUND EQUITY</u>						
Fund Equity:						
Fund Balances:						
Unreserved:						
Undesignated	852	9,552	-	-	10,404	13,644
Investment in General Fixed Assets	-	-	197,480	-	197,480	198,443
<u>TOTAL FUND EQUITY</u>	<u>852</u>	<u>9,552</u>	<u>197,480</u>	<u>-0-</u>	<u>207,884</u>	<u>212,087</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>3,050</u>	<u>14,925</u>	<u>197,480</u>	<u>26,889</u>	<u>242,344</u>	<u>247,461</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED JUNE 30, 2001
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS</u> (<u>MEMORANDUM ONLY</u>)	
			<u>2001</u>	<u>2000</u>
<u>REVENUES</u>				
Intergovernmental	21,779	167,416	189,195	187,842
Miscellaneous	<u>58,379</u>	<u>45,343</u>	<u>103,722</u>	<u>110,868</u>
<u>TOTAL REVENUES</u>	<u>80,158</u>	<u>212,759</u>	<u>292,917</u>	<u>298,710</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	21,314	106,510	127,824	136,155
Fringe	1,906	9,773	11,679	12,730
Travel	311	2,579	2,890	2,315
Operating Services	17,828	69,407	87,235	80,958
Operating Supplies	1,750	53,145	54,895	54,182
Other Costs	9,350	2,284	11,634	9,505
Capital Outlay	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,179</u>
<u>TOTAL EXPENDITURES</u>	<u>52,459</u>	<u>243,698</u>	<u>296,157</u>	<u>299,024</u>
Excess (Deficiency) of Revenues Over Expenditures	27,699	(30,939)	(3,240)	(314)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	—	60,301	60,301	62,636
Operating Transfers Out	(28,174)	(32,127)	(60,301)	(62,636)
Proceeds from Sale of Fixed Assets	<u>—</u>	<u>—</u>	<u>—</u>	<u>550</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(475)	(2,765)	(3,240)	236
<u>FUND BALANCES (DEFICIT)</u>				
Beginning of Year	1,327	12,317	13,644	13,461
Funds Reprogrammed - Prior Year	<u>—</u>	<u>—</u>	<u>—</u>	<u>(53)</u>
<u>END OF YEAR</u>	<u>852</u>	<u>9,552</u>	<u>10,404</u>	<u>13,644</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE - FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental	165,455	167,416	(39)
Miscellaneous	<u>26,166</u>	<u>45,343</u>	<u>19,177</u>
<u>TOTAL REVENUES</u>	<u>193,621</u>	<u>212,759</u>	<u>19,138</u>
 <u>EXPENDITURES</u>			
Current:			
Salaries	109,335	106,510	2,825
Fringe	10,069	9,773	296
Travel	2,318	2,579	(261)
Operating Services	43,829	69,407	(25,578)
Operating Supplies	52,740	53,145	(405)
Other Costs	2,504	2,284	1,220
Capital Outlay	<u> -</u>	<u> -</u>	<u> -</u>
<u>TOTAL EXPENDITURES</u>	<u>221,795</u>	<u>243,698</u>	<u>(21,903)</u>
Excess (Deficiency) of Revenues over Expenditures	(28,174)	(30,939)	(2,765)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	59,274	60,301	1,027
Operating Transfers Out	<u>(31,100)</u>	<u>(32,127)</u>	<u>(1,027)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-0-	(2,765)	(2,765)
 <u>FUND BALANCES</u>			
Beginning of Year	-	12,317	-
Funds Reprogrammed	<u> -</u>	<u> -</u>	<u> -</u>
<u>END OF YEAR</u>	<u> -0-</u>	<u> 9,552</u>	<u> -0-</u>

See accompanying notes and accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

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

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

The primary function of the West Carroll Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Presentation of Statements: (Continued)

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

c. Fund Accounting:

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

The following types of programs comprise the Council's General Fund:

Local

Local funds are received from various local sources; such funds not being restricted to any special use.

The Council's program participants also generate revenues through a variety of fund raising activities that are not sponsored by any particular grant award. Revenues and expenses relating to these activities are accounted for as part of the General Fund's local program.

PCOA (Act 735)

PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "Act 735" funds at its discretion.

TITLE XIX FUND

The Title XIX Fund is used to account for funds which are used to provide payments for medical services provided to (1) cash assistance recipients, (2) members of certain mandatory and

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Title XIX Fund (Continued)

optional groups who do not receive cash assistance, and (3) other medically needed people who qualify under program guidelines. Title XIX Funds are provided by the United States Department of Health and Human Services as direct reimbursement for costs incurred by the Council.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

The following are the funds which comprise the Council's Special Revenue Funds:

Title III B Supportive Services Fund

Title III B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III C-1 Area Administration Fund

The Title III C-1 Area Administration Fund is used to account for the administration of Special Programs for the Aging. Title III C administrative funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III C-1 Congregate Meals Fund

Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III D Fund

The III D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III D Fund (Continued)

neurological and organic brain dysfunction, and to the families of such victims. Title III D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Louisiana Association of Councils on Aging (LACOA) which in turn remits funds relating to West Carroll Parish to the Council so that it can provide assistance to the elderly for the payment of their utility bills.

Supplemental Senior Center

The Supplemental Senior Center fund is used to support the Senior Center Program appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which passes thru the funds to the Council.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

USDA Fund

The USDA Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Ombudsman Fund

The Ombudsman Fund is used to account for funds used to provide long-term care residents age 60 and older residing in long-term care facilities a representative to ensure that such resident's rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility. Ombudsman funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. There were no Ombudsman Funds received for the year ended June 30, 2001.

Title III F Fund

The Title III F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home in-jury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

Title III F Fund (Continued)

areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title III-F funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Emergency Food and Shelter Fund

This fund is used to account for the administration of funds whose purpose is to provide food and shelter assistance to individuals, to supplement and extend current available resources, but not to substitute or reimburse ongoing programs and services.

FTA Fund

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

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

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

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting: (Continued)

Special Revenue Funds (Continued)

FTA Fund (Continued)

<u>FUNDS PROVIDED BY</u>	<u>AMOUNT</u>	<u>%</u>
FTA/LA DOTD	18,813	70
Matching/West Carroll Police Jury	<u>8,063</u>	<u>30</u>
<u>TOTAL COST</u>	<u>26,876</u>	<u>100</u>

The second van was acquired on August 30, 1998 and was funded as follows:

<u>MATCHING FUNDS - WCCOA:</u>	<u>AMOUNT</u>	<u>%</u>
Included in Prepaids	679	3
Funded at Local Financial Institution (Loan)	6,000	27
FTA/LA DOTD Grant	<u>15,586</u>	<u>70</u>
<u>TOTAL COST</u>	<u>22,265</u>	<u>100</u>

There were no vehicles purchased during the year ended June 30, 2001.

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of West Carroll Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Account Groups: (Continued)

General Long-Term Debt

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

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

f. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet.

g. Budget Policy:

The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Budget Policy: (Continued)

for each program's grant award. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The last approved amendment during the year was effective May 9, 2000.

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

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

Expenditures cannot legally exceed appropriations on an individual fund level.

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

Amounts were not budgeted for the revenues and expenses of the General Fund because they were not legally

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Budget Policy: (Continued)

required and the amount of revenue to be received under this program could not be determined.

h. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

i. Fixed Assets, Including Property Leased Under Capital Leases:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

Capital leases are recorded at the inception of the lease as capital outlay expenditures and other financing sources in governmental fund types and as assets and liabilities in the General Fixed Asset and General Long-Term Debt account groups, respectively. Lease payments are recorded as expenditures on the due date and reported as a reduction of the capitalized lease obligation in the General Long-Term account group.

The Council has classified its fixed assets as follows:

	Balance
	<u>6/30/01</u>
Equipment and Furniture	125,763
Real Property	<u>71,717</u>
<u>TOTAL</u>	<u>197,480</u>

Donated assets represent \$-0- of the above total for June 30, 2001.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave.

l. Related Party Transactions:

There were no related party transactions during the year.

m. Management's Use of Estimates:

The preparation of financial statements in conformity with 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.

n. Advertising Costs

There were no advertising costs for the year ended June 30, 2001.

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

Intergovernmental Grants

Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis).

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

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

Intergovernmental Grants (Continued)

Senior Center, State Allocation (Act 735), Title III B, C-1, C-2, D, F, and Ombudsman funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. JTPA and Audit funds are also recognized as revenue once the related cost has been incurred, and the grant reimbursement is measurable and available.

USDA program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

Public Support and Miscellaneous Revenues

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging to the Council under the Helping Hands program. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior center activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

OJT/JTPA Reimbursement

Certain salaries are being supplemented by funds provided through the Job Training Partnership Act and the On Job Training Program. The Council participates in this program with the Union Council on Aging. The amount of such reimbursements during the fiscal year was immaterial and is shown netted in salary expenses in the USDA Program.

NOTE 3 - CASH IN BANK

At June 30, 2001, the carrying amount of the Council's deposits was as follows:

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 3 - CASH IN BANK (Continued)

Operating - checking	3,277
Payroll - checking	1,126
Special - checking	<u>9,334</u>
Cash on deposit in banks	<u>13,737</u>

The related bank balance (collected deposits) at that date was \$23,366. All of the deposits were covered by federal depository insurance. GASB Statement 3 categorizes the credit risk of these deposits as Category 1 because they are fully insured.

NOTE 4 - GRANTS RECEIVABLE

Grants receivable at June 30, 2001, consisted of reimbursements for expenses incurred under the following program:

<u>Program</u>	<u>Fund</u>	<u>Amount</u>
Title III - Cash-in-Lieu (USDA)	Special Revenue	<u>1,188</u>

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

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance June 30, <u>2000</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2001</u>
Furniture and Equipment	126,726	-	963	125,763
Real Property	<u>71,717</u>	<u>-</u>	<u>-</u>	<u>71,717</u>
<u>Total General Fixed Assets</u>	<u>198,443</u>	<u>-0-</u>	<u>963</u>	<u>197,480</u>

The deletions represent obsolete equipment that was disposed.

NOTE 6 - IN-KIND CONTRIBUTIONS

The Council received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services.

In-kind contributions consisted of the time donated by volunteer workers at the senior centers and meal site.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 7 - BOARD OF DIRECTORS' COMPENSATION

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

NOTE 8 - INCOME TAX STATUS

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501 (c)(3) of the Internal Revenue Code as an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax.

NOTE 9 - CHANGES IN LONG-TERM DEBT

The following is a summary of transactions relating to the Council's long-term debt during the fiscal year 2001:

	Balance July 1, 2000	Net Increase (Reductions)	Balance June 30, 2001
Note Payable - House	10,630	(902)	9,728
Accumulated Unpaid Vacation	13,827	2,584	16,411
Note Payable-WCNB	<u>2,910</u>	<u>(2,160)</u>	<u>750</u>
<u>TOTALS</u>	<u>27,367</u>	<u>(478)</u>	<u>26,889</u>

NOTE 10 - JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Council at June 30, 2001. In addition, the Council has no knowledge of any pending or threatened litigation. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 11 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

NOTE 12 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur.

NOTE 13 - INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for the year ended June 30, 2001.

<u>Funds Transferred In</u>	<u>Funds Transferred Out</u>					<u>Total In</u>
	<u>Senior Center</u>	<u>USDA</u>	<u>Supple- mental Senior Center</u>	<u>Local</u>	<u>PCOA Act 735</u>	
Title III B- Administration	-	-	-	1	47	48
Supportive Services	13,886	-	4,158	6,392	16,210	40,646
Title III-C-1	-	12,014	-	2	5,521	17,537
Title III-C-2	-	2,069	-	-	-	2,069
Ombudsman	-	-	-	-	-	-
Title III-D	-	-	-	-	-	-
Title III-F	-	-	-	-	1	1
TOTAL OUT	<u>13,886</u>	<u>14,083</u>	<u>4,158</u>	<u>6,395</u>	<u>21,779</u>	<u>60,301</u>

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2001

NOTE 14 - NOTES PAYABLE

<u>Lender</u>	<u>Current</u>	<u>Long-Term</u>	<u>Rate</u>	<u>Security</u>
Financial Institution	750	-	9.75%	Vehicle
Individual	976	8,752	8.00%	Real Estate

Five year debt maturities as follows:

2002	1,726
2003	1,056
2004	1,142
2005	1,236
2006	1,337
Thereafter	3,981

NOTE 15 - USDA REPORTING

Intergovernmental revenue reported for USDA on Schedule 2 of the supplemental information in the amount of \$14,053 does not agree with the reports submitted to the GOEA. The amount reported to GOEA for revenue totals \$14,028. The \$55 difference represents a prior year difference from the audit report to the amounts reported to GOEA. The ending fund balance now agrees with the reports submitted by the Council to GOEA.

SUPPLEMENTARY FINANCIAL INFORMATION

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2001

	PROGRAMS OF THE GENERAL FUND		TOTALS
	LOCAL (UNRESERVED)	PCOA (ACT 735)	
<u>REVENUES</u>			
Intergovernmental:			
Office of Elderly Affairs	-	21,779	21,779
Miscellaneous:			
Contract Meal Income	17,164	-	17,164
Management Fee Income	-	-	-
Title XIX	15,268	-	15,268
Contributions and Other	<u>25,947</u>	<u>-</u>	<u>25,947</u>
<u>TOTAL REVENUES</u>	<u>58,379</u>	<u>21,779</u>	<u>80,158</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	21,314	-	21,314
Fringe	1,906	-	1,906
Travel	311	-	311
Operating Services	17,828	-	17,828
Operating Supplies	1,750	-	1,750
Other Costs	9,350	-	9,350
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>52,459</u>	<u>-0-</u>	<u>52,459</u>
Excess of Revenues Over (Under) Expenditures	5,920	21,779	27,699
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	-	-	-
Operating Transfers Out	<u>(6,395)</u>	<u>(21,779)</u>	<u>(28,174)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(475)	-0-	(475)
<u>FUND BALANCES</u>			
Beginning of Year	<u>1,327</u>	<u>-</u>	<u>1,327</u>
<u>END OF YEAR</u>	<u>852</u>	<u>-0-</u>	<u>852</u>

See accountants' report.

SCHEDULE 2

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2001

	TITLE III B SERVICES	TITLE III C-1 AREA ADMINISTRATION	TITLE III C-1	TITLE III C-2	SENIOR CENTER	TITLE III-D	TITLE III-F
<u>REVENUES</u>							
Intergovernmental:							
Governor's Office of Elderly Affairs	41,527	6,945	46,337	34,630	17,122	-	1,435
Louisiana Department of Transportation and Development	-	-	-	-	-	-	-
Public Support:							
LA Association of Councils on Aging	-	-	-	-	-	-	-
United Way	-	-	-	-	-	-	-
OJT/JTPA Reimbursements	-	-	-	-	-	-	-
Client Contributions	-	-	3,293	-	-	-	-
Miscellaneous:							
Program Income	834	-	17,436	5,593	-	-	-
<u>TOTAL REVENUES</u>	<u>42,361</u>	<u>6,945</u>	<u>67,066</u>	<u>40,223</u>	<u>17,122</u>	<u>-0-</u>	<u>1,435</u>
<u>EXPENDITURES</u>							
Current							
Salaries	53,397	4,096	31,590	16,227	1,200	-	-
Fringe	4,884	369	2,890	1,493	137	-	-
Travel	1,814	116	430	219	-	-	-
Operating Services	17,682	1,957	14,700	9,602	1,899	-	1,436
Operating Supplies	3,469	390	34,657	14,629	-	-	-
Other Costs	1,761	65	336	122	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Utility Assistance	-	-	-	-	-	-	-
<u>TOTAL EXPENDITURES</u>	<u>83,007</u>	<u>6,993</u>	<u>84,603</u>	<u>42,292</u>	<u>3,236</u>	<u>-0-</u>	<u>1,436</u>
Excess of Revenues Over (Under) Expenditures	(40,646)	(48)	(17,537)	(2,069)	13,886	-0-	(1)

See accountants' report.

SCHEDULE 2
(CONTINUED)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2001

	TITLE III B SERVICES	TITLE III C-1 AREA ADMINISTRATION	TITLE III C-1	TITLE III C-2	TITLE III CENTER	TITLE III-D	TITLE III-E
<u>OTHER FINANCIAL SOURCES (USES)</u>							
Operating Transfers In	40,646	48	17,537	2,069	-	-	1
Operating Transfers Out	-	-	-	-	(13,886)	-	-
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	-0-	-0-	-0-	-0-
<u>FUND BALANCE (DEFICIT)</u>							
Beginning of Year	-	-	-	-	-	-	-
Funds Reprogrammed - Prior Period	-	-	-	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

SCHEDULE 2
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2001

	AUDIT FUNDS	USDA	SUPPLEMENTAL SENIOR CENTER	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	FTA/ LA DOTD	TOTALS
<u>REVENUES</u>							
Intergovernmental:							
Governor's Office of Elderly Affairs	1,179	14,083	4,158	-	-	-	167,416
Louisiana Department of Transportation and Development	-	-	-	-	-	-	-
Public Support:							
LA Association of Councils on Aging	-	-	-	622	-	-	622
United Way	-	-	-	-	17,565	-	17,565
OJT/JTPA Reimbursements	-	-	-	-	-	-	-
Client Contributions	-	-	-	-	-	-	3,293
Miscellaneous:							
Program Income	-	-	-	-	-	-	23,863
	<u>1,179</u>	<u>14,083</u>	<u>4,158</u>	<u>622</u>	<u>17,565</u>	<u>-0-</u>	<u>212,759</u>
<u>EXPENDITURES</u>							
Current:							
Salaries	-	-	-	-	-	-	106,510
Fringe	-	-	-	-	-	-	9,773
Travel	-	-	-	-	-	-	2,579
Operating Services	1,179	-	-	-	20,118	-	68,573
Operating Supplies	-	-	-	-	-	-	53,145
Other Costs	-	-	-	-	-	-	2,284
Capital Outlay	-	-	-	-	-	-	-
Utility Assistance	-	-	-	834	-	-	834
	<u>1,179</u>	<u>-0-</u>	<u>-0-</u>	<u>834</u>	<u>20,118</u>	<u>-0-</u>	<u>243,698</u>
Excess of Revenues Over (Under) Expenditures	-0-	14,083	4,158	(212)	(2,553)	-0-	(30,939)

See accountants' report.

SCHEDULE 2
(Continued)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
COMBINING SCHEDULE OF PROGRAM REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2001

	AUDIT FUNDS	USDA	SUPPLEMENTAL SENIOR CENTER	UTILITY ASSISTANCE	EMERGENCY FOOD & SHELTER	FTA/ LA DOTD	TOTALS
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfers In	-	-	-	-	-	-	60,301
Operating Transfers Out	-	14,083	(4,158)	-	-	-	(32,127)
Excess of Revenues Over (Under) Expenditures and Other Uses	-0-	-0-	-0-	(212)	(2,553)	-0-	(2,765)
<u>FUND BALANCE (DEFICIT)</u>							
Beginning of Year	-	-	-	213	12,104	-	12,317
Funds Reprogrammed - Prior Year	-	-	-	-	-	-	-
<u>END OF YEAR</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1</u>	<u>9,551</u>	<u>-0-</u>	<u>9,552</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2001

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>LOCAL - UNRESERVED</u>			
Salaries	Not	21,314	-
Fringe	Budgeted	1,906	-
Travel		311	-
Operating Services		17,828	-
Operating Supplies		1,750	-
Other Costs		9,350	-
Capital Outlay		<u>-</u>	<u>-</u>
<u>TOTALS</u>		<u>52,459</u>	<u>-0-</u>
<u>STATE OF LOUISIANA - ACT 735</u>			
Transfers to Other Funds:			
III AAA	-	47	(47)
III-B	17,172	16,210	962
III C-1	4,607	5,521	(914)
III C-2	-	-	-
Senior Center	-	-	-
III-D	-	-	-
III-F	-	1	(1)
Ombudsman	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>21,779</u>	<u>21,779</u>	<u>-0-</u>
<u>TITLE III-B ADMINISTRATION</u>			
Salaries	3,676	4,096	(420)
Fringe	338	369	(31)
Travel	81	116	(35)
Operating Services	2,444	1,957	487
Operating Supplies	348	390	(42)
Other Costs	58	65	(7)
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>6,945</u>	<u>6,993</u>	<u>(48)</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2001

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>TITLE III-B SUPPORTIVE SERVICES</u>			
Salaries	53,470	53,397	73
Fringe	4,910	4,884	26
Travel	1,670	1,814	(144)
Operating Services	17,703	17,682	21
Operating Supplies	3,488	3,469	19
Other Costs	1,762	1,761	1
Capital Outlay	—	—	—
<u>TOTALS</u>	<u>83,003</u>	<u>83,007</u>	<u>(4)</u>
<u>TITLE III C-1</u>			
Salaries	33,830	31,590	2,240
Fringe	3,108	2,890	218
Travel	378	430	(52)
Operating Services	12,027	14,700	(2,673)
Operating Supplies	34,374	34,657	(283)
Other Costs	369	336	33
Capital Outlay	—	—	—
<u>TOTALS</u>	<u>84,086</u>	<u>84,603</u>	<u>(517)</u>
<u>TITLE III C-2</u>			
Salaries	17,159	16,227	932
Fringe	1,576	1,493	83
Travel	189	219	(30)
Operating Services	8,348	9,602	(1,254)
Operating Supplies	14,530	14,629	(99)
Other Costs	136	122	14
Capital Outlay	—	—	—
<u>TOTALS</u>	<u>41,938</u>	<u>42,292</u>	<u>(354)</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2001

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>SENIOR CENTER</u>			
Salaries	1,200	1,200	-
Fringe	137	137	-
Travel	-	-	-
Operating Services	1,872	1,899	(27)
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>3,209</u>	<u>3,236</u>	<u>(27)</u>
<u>TITLE III-F</u>			
Salaries	-	-	-
Fringe	-	-	-
Travel	-	-	-
Operating Services	1,435	1,436	(1)
Operating Supplies	-	-	-
Other Costs	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTALS</u>	<u>1,435</u>	<u>1,436</u>	<u>(1)</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2001

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>AUDIT FUNDS</u>			
Operating Services	<u>1,179</u>	<u>1,179</u>	<u>-0-</u>
<u>USDA</u>			
Transfers to Title III C-1	12,360	12,014	346
Transfers to Title III C-2	<u>1,762</u>	<u>2,069</u>	(<u>307</u>)
<u>TOTALS</u>	<u>14,122</u>	<u>14,083</u>	<u>39</u>
<u>SUPPLEMENTAL SENIOR CENTER</u>			
Transfers to Title III B Supportive Services	<u>4,158</u>	<u>4,158</u>	<u>-0-</u>
<u>UTILITY ASSISTANCE</u>			
Utility Assistance Programs:			
LP&L - Helping Hands	Not Budgeted	<u>834</u>	N/A
<u>EMERGENCY FOOD AND SHELTER</u>			
Operating Services	<u>17,565</u>	<u>20,118</u>	(<u>2,553</u>)
<u>FTA/ LA DOTD</u>			
Capital Outlay	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF PRIORITY SERVICES - TITLE III, PART B -
 GRANT FOR SUPPORTIVE SERVICES
 FOR THE YEAR ENDED JUNE 30, 2001

		PERCENT OF GOEA GRANT
<u>ACCESS (30%)</u>		
Assisted Transportation	-	
Case Management	602	
Transportation	34,034	
Information and Assistance	16,310	
Outreach	<u>4,170</u>	
<u>TOTAL ACCESS EXPENSES</u>	<u>55,116</u>	184%
<u>IN-HOME (15%)</u>		
Homemaker	19,744	
Visiting	<u>452</u>	
<u>TOTAL IN-HOME EXPENSES</u>	<u>20,196</u>	67%
<u>LEGAL (5%)</u>		
Legal Assistance	<u>1,497</u>	
<u>TOTAL LEGAL EXPENSES</u>	<u>1,497</u>	5%
<u>NON-PRIORITY SERVICES</u>	<u>6,198</u>	
<u>TOTAL TITLE III-B - SUPPORTIVE SERVICES EXPENDITURES</u>	83,007	
Less: Participant Contributions	(7,227)	
Transfers In	<u>(34,253)</u>	
Title III-B - Supportive Services Grant	41,527	
Less: Transfers of Contract Allotments	<u>(11,592)</u>	
<u>ORIGINAL GRANT AWARD NET OF ADDITIONAL STATE HOMEMAKER AND TRANSPORTATION FUNDS AND TRANSFERS OF CONTRACT ALLOTMENTS</u>	<u>29,935</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, 2001

	BALANCE JUNE 30, <u>2001</u>	ADDITIONS	DELETIONS	BALANCE JUNE 30, <u>2001</u>
<u>GENERAL FIXED ASSETS, at cost:</u>				
Furniture and Equipment	126,726	-	(963)	125,763
Real Property	<u>71,717</u>	<u>-</u>	<u>-</u>	<u>71,717</u>
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>198,443</u>	<u>-0-</u>	<u>(963)</u>	<u>197,480</u>
Property Acquired Prior to July 1, 1985 ¹	65,678	-	-	65,678
Property Acquired After July 1, 1985				
Title III - C-1	27,376	-	(231)	27,145
Title III - C-2	13,408	-	(211)	13,197
Title III - B-AAA	1,747	-	(60)	1,687
Title III - B-SS	4,775	-	(110)	4,665
Act - 735	1,419	-	-	1,419
Local Funds Unrestricted Senior Center	30,084	-	(275)	29,809
Title III - D	1,643	-	(64)	1,579
Title III - F	88	-	(4)	84
Title III - G	4,643	-	-	4,643
Ombudsman	-	-	-	-
Emergency Food & Shelter	120	-	(8)	112
Section 5310 Vehicle	5,000	-	-	5,000
	<u>42,462</u>	<u>-</u>	<u>-</u>	<u>42,462</u>
<u>TOTAL INVESTMENT IN FIXED ASSETS</u>	<u>198,443</u>	<u>-0-</u>	<u>(963)</u>	<u>197,480</u>

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

See accountants' report.

SCHEDULE 6

WEST CARROLL COUNCIL ON AGING, INC.
 OAK GROVE, LOUISIANA
 SCHEDULE OF FEDERAL AWARD EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2001

<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	7/01/00- 6/30/01	93.044	35,693	41,527	41,527
Title III C-1 - Area Agency Administration	7/01/00- 6/30/01	93.045	5,208	6,945	6,945
Title III C-1 - Congregate Meals	7/01/00- 6/30/01	93.045	19,432	46,337	46,337
Title III C-2 - Home Delivered Meals	7/01/00- 6/30/01	93.045	12,635	34,630	34,630
Title III D - In Home Services	7/01/00- 6/30/01	93.046	-0-	-0-	-0-
Title III F - Frail, Elderly Assistance	7/01/00- 6/30/01	93.043	1,435	1,435	1,435
<u>Department of Agriculture</u> Passed Through the Louisiana Governor's Office of Elderly Affairs: USDA - Cash in Lieu of Commodities	7/01/00- 6/30/01	10.570	14,083	17,000	14,083

See accountants' report.

SCHEDULE 6
(CONTINUED)

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2001

<u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u>	<u>GRANT YEAR</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AMOUNT OF EXPENDITURES</u>	<u>AWARD AMOUNT</u>	<u>REVENUE RECOGNIZED</u>
<u>Federal Emergency Management Agency</u>	10/01/00-				
Emergency Food and Shelter Program	9/30/01	83.516	<u>20,118</u>	17,565	17,565
			<u>108,604</u>		
			<u>TOTAL EXPENDITURES</u>		

See accountants' report.

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN - CURRENT YEAR
FOR THE YEAR ENDED JUNE 30, 2001

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

WEST CARROLL COUNCIL ON AGING, INC.
OAK GROVE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2001

SECTION I - INTERNAL CONTROL

Finding: We noted that the agendas for the Board of Directors meetings were not posted per L.S.A.-RS 42:7.

Status: Agendas for the Board of Directors meetings are now being posted in accordance with L.S.A.-RS 42:7.

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

JULIAN B. JOHNSTON, CPA
ROWLAND H. PERRY, CPA, APC
CHARLES L. JOHNSON, JR., CPA



Certified Public Accountants
3007 Armand Street
Monroe, Louisiana 71201
Telephone (318) 322-5156 or (318) 323-1411
Facsimile (318) 323-6331

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

PAM BATTAGLIA, CPA
JAY CUTHBERT, CPA
JAY HUGHES, CPA
VIOLET M. ROUSSEL, CPA

September 27, 2001

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, 2001 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

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

West Carroll Council on Aging, Inc.'s Federal award expenditures for all Federal programs for the fiscal year are listed at Schedules 2 and 6.

2. For each Federal, state, and local award, we randomly select six disbursements from each award administered during the period under examination, provided that no more than thirty disbursements would be selected.

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

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

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

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

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

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

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

Activities allowed or unallowed:

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

Eligibility:

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

Reporting:

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

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

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

Meetings

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

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

Comprehensive Budget

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

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

Prior Comments and Recommendations

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

In the audit for the year ended June 30, 200, we reported the following findings:

The agendas for the Board of Directors were not properly posted. The agendas are now properly posted.

There were no prior year compliance findings.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of West Carroll Council on Aging, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

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

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

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

August 31, 2001 (Date Transmitted)

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

3007 Armand Street

Monroe, LA 71201

(Auditors)

In connection with your compilation of our financial statements as of 6/30/2001 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

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

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [] No []

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

Yes [] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No []

Open Meetings

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

Yes [] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [x] No []

Prior Year Comments

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

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u>Brenda Hagan</u>	Executive Director Secretary	<u>8-31-01</u>	Date
<u>Shane McDonald</u>	Fiscal Coordinator Treasurer	<u>8-31-01</u>	Date
<u>Virginia Bateliff</u>	Chairperson President	<u>8-31-01</u>	Date

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

LEGISLATIVE AUDITOR
BATON ROUGE LA 70804

DATA COLLECTION FORM

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

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 10/12/01

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

1. Fiscal Year Ending Date For This Submission:

06/30/01

3. Audit Period Covered

Annual Biennial
 Other to

2. Type of Report:

Single Audit GAO Audit Standards Audit
 Compilation Compilation/Attestation
 Program Audit Other

4. AUDITEE INFORMATION

Auditee Name

WEST CARROLL COUNCIL ON AGING, INC.

Street Address (Number and Street)

207 EAST JEFFERSON

Mailing Address (PO No.)

P.O. BOX 1058

City State Zip
OAK GROVE LA 71263

Auditee Contact

Name Title
BRENDA HAGEN EX. DIRECTOR

Telephone Fax
318-428-4217 318-428-2097

Email (Optional)

5. AUDITOR INFORMATION

Firm Name

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, LLP

Street Address (Number and Street)

3007 ARMAND STREET

Mailing Address (PO No.)

City State Zip
MONROE LA 71201

Auditor Contact

Name Title
ROWLAND H. PERRY PARTNER

Telephone Fax
318-322-5156 318-323-6331

Email (Optional)
rperry@jpicpa.com

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

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, and no management letter, check this box and do not complete the rest of the form.

6. FINANCIAL STATEMENTS

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

7. INTERNAL CONTROL

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

8. COMPLIANCE

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

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

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

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

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

Do any findings address nepotism, ethics violations or related party transactions? Yes No

Do any findings address violation of bond indenture covenants? Yes No

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

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

AUDITEE SIGNATURE

Brenda Hagen, Ex. Director Date 10-22-01