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CAMERON COUNCIL OF AGING, INC.
CAMERON, LOUISIANA

ANNUAL FINANCIAL REPORT
FOR THE FISCAL 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 audit 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 8/16/02

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ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Louisville, Louisiana 70496-1287

(504) 288-2888
(504) 288-3125
fax: 288-2888

W. Michael Hines, CPA

UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY

Independent Auditor's Report

Board of Directors
Cameron Council on Aging, Inc.
Cameron, Louisiana

I have audited the accompanying general-purpose financial statements of the CAMERON Council on Aging, Inc. as of and for the year ended June 30, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Cameron Council on Aging, Inc.'s management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cameron Council on Aging, Inc., as of June 30, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 26, 2003, on my consideration of the Cameron Council on Aging, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Cameron Council on Aging, Inc. taken as a whole. The accompanying combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Elliott & Assoc. "APK"

Memphis, Tennessee
December 26, 2003

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Lopokoh, Louisiana 71496-1287

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Rev. 09-01-00

W. Michael Miller, CPA

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

Board of Directors
Cameron Council on Aging, Inc.
Cameron, Louisiana:

I have audited the general-purpose financial statements of the Cameron Council on Aging, Inc., as of and for the year ended June 30, 2001, and have issued my report thereon dated December 26, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cameron Council on Aging, Inc.'s general-purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Cameron Council on Aging, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, the Cameron Council on Aging, Inc., and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Elliott & Assoc. "APAC"

Bossierie, Louisiana
November 26, 2003

CAMERON COUNCIL ON REING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2001

I have audited the financial statements of Cameron Council on Reing, Inc. as of and for the year ended June 30, 2001, and have issued my report thereon dated December 28, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2001 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No
Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards

Internal Control

Material Weaknesses Yes No N/A
Reportable Conditions Yes No N/A

Type of opinion on Compliance For Major Programs

Unqualified Qualified
Disclaimer Adverse
N/A

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No N/A

c. Identification of Major Programs

CFDA Number(s)

Name of Federal Program

None

None

Dollar threshold used to distinguish between Type A and Type B Programs: None

Is the auditor a "low-risk" auditor, as defined by OMB Circular A-133?
 Yes No N/A

Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

See independent auditor's report.

CAMERON COUNCIL ON AGING, INC.
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
 June 30, 2001
 (With comparative totals for June 30, 2000)

	Account Group		General Fixed Assets	Totals	
	Fund Types			Memorandum Only	
	General	Special Revenues		2001	2000
ASSETS					
Cash (Note 3)	\$ 5,999	\$ 4,013	\$ ---	\$ 9,999	\$ 7,942
Grants receivable (Note 4)	---	5,529	---	5,529	7,188
Due from other governments	---	---	---	---	200
Due from other funds	611	999	---	1,511	4,288
Prepaid expenditures	---	---	---	---	6,642
Restricted assets:					
Cash restricted for endowment fund (Notes 3 and 4)	---	25	---	25	60
Furniture and equipment (Note 5)	---	---	232,566	232,566	218,317
Total assets	<u>\$ 6,599</u>	<u>\$10,454</u>	<u>\$232,566</u>	<u>\$249,621</u>	<u>\$243,890</u>
LIABILITIES					
Note payable	\$ ---	\$ ---	\$ ---	\$ ---	\$ 6,660
Accounts payable	5,385	---	---	5,385	---
Payroll taxes payable	---	---	---	---	---
Due to other funds	---	1,511	---	1,511	4,288
Total liabilities	<u>\$ 5,385</u>	<u>\$ 1,511</u>	<u>\$ ---</u>	<u>\$ 6,896</u>	<u>\$10,948</u>
FUND EQUITY AND OTHER CREDITS					
Fund equity:					
Investment in general fixed assets (Note 5)	---	---	232,566	232,566	218,317
Fund balances:					
Reserved (Note 4)	---	25	---	25	60
Unreserved:					
Undesignated	1,214	8,945	---	10,159	18,632
Total fund balance	<u>1,214</u>	<u>8,945</u>	<u>---</u>	<u>10,159</u>	<u>18,692</u>
Total fund equity and other credits	<u>1,214</u>	<u>8,945</u>	<u>232,566</u>	<u>242,725</u>	<u>232,929</u>
Total liabilities and fund equity and other credits	<u>\$ 6,599</u>	<u>\$10,454</u>	<u>\$232,566</u>	<u>\$249,621</u>	<u>\$243,890</u>

The accompanying notes are an integral part of this statement.

CAMBODIA COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 For the Fiscal Year Ended June 30, 2015

	General	Special Revenues	Totals <u>Memorandum</u> 2015
REVENUES			
Intergovernmental	\$ 67,838	\$ 271,830	\$ 338,667
Public support	3,889	62,362	66,251
Interest income	---	1	1
In-kind contributions (Note 5)	---	28,600	28,600
Miscellaneous	<u>11,384</u>	<u>10,828</u>	<u>22,212</u>
Total revenue	<u>82,811</u>	<u>373,621</u>	<u>456,432</u>
EXPENDITURES			
Current:			
Salaries	---	185,378	185,378
Fringe	---	21,841	21,841
Travel	1,186	5,889	7,075
Operating services	11,192	77,495	88,687
Operating supplies	1,353	14,867	16,220
Other costs	829	5,896	6,724
Full service	---	118,287	118,287
Capital outlay	6,863	---	6,863
In-kind expenses (Note 5)	<u>---</u>	<u>28,600</u>	<u>28,600</u>
Total expenditures	<u>21,032</u>	<u>436,252</u>	<u>457,284</u>
Excess of revenues over (under) expenditures	<u>61,779</u>	<u>137,369</u>	<u>199,148</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in (Note 7)	2,758	183,234	185,992
Operating transfers out (Note 7)	<u>(69,932)</u>	<u>(126,832)</u>	<u>(196,764)</u>
Excess of revenues and other sources over (under) ex- penditures and other uses	(5,603)	1,029	(6,593)
FUND BALANCES			
Beginning of year	<u>6,813</u>	<u>1,335</u>	<u>8,148</u>
End of year	<u>\$ 1,210</u>	<u>\$ 6,988</u>	<u>\$ 8,198</u>

The accompanying notes are an integral part of this statement.

CARRBOR COUNCIL ON AGING, INC.
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 BUDGET (UNAP PORTION) AND ACTUAL - ALL FUND TYPES
 For the Fiscal Year Ended June 30, 2001

	<u>GENERAL FUND TYPE</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable Unfavorable</u>
REVENUES			
Intergovernmental	\$ 67,499	\$ 67,678	\$ 180
Public support	3,609	3,609	---
Interest income	---	---	---
In-kind contributions	---	---	---
Miscellaneous	<u>12,000</u>	<u>11,394</u>	<u>(616)</u>
Total revenues	<u>83,108</u>	<u>82,671</u>	<u>(437)</u>
EXPENDITURES			
Current:			
Salaries	---	---	---
Fringe	---	---	---
Travel	3,200	3,186	14
Operating services	11,199	11,192	7
Operating supplies	3,350	3,353	(3)
Other costs	2,750	829	1,921
In-kind expenses	---	---	---
capital outlay	<u>6,500</u>	<u>6,562</u>	<u>(62)</u>
Total expenditures	<u>32,919</u>	<u>31,927</u>	<u>992</u>
Excess of revenues over (under) expenditures	<u>50,189</u>	<u>50,744</u>	<u>(555)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	2,750	2,750	---
Operating transfers out	<u>(69,812)</u>	<u>(69,982)</u>	<u>170</u>
Excess of revenues and other sources over (under) expenditures and other uses	(1,014)	(5,403)	4,389
FUND BALANCES			
Beginning of year	6,812	6,812	---
End of year	<u>\$ 11,812</u>	<u>\$ 1,214</u>	<u>\$ 10,598</u>

The accompanying notes are an integral part of this statement.

Exhibit C

SPECIAL REVENUE FUND TYPE		
Budget	Actual	Variance - Favorable (Unfavorable)
\$ 264,366	\$ 271,019	\$ 6,653
62,365	62,362	(1,003)
3	3	---
29,480	26,480	(3,000)
<u>15,278</u>	<u>10,078</u>	<u>(5,200)</u>
<u>308,172</u>	<u>370,020</u>	<u>(6,148)</u>
102,696	266,278	364
22,625	21,943	682
4,000	5,989	19
72,834	77,485	(4,651)
14,675	14,867	192
124,462	122,882	2,481
28,600	26,800	3,000
---	---	---
<u>422,885</u>	<u>426,212</u>	<u>3,327</u>
<u>162,311</u>	<u>166,222</u>	<u>(3,911)</u>
160,566	282,214	2,628
<u>122,221</u>	<u>(222,212)</u>	<u>(2,448)</u>
3,154	1,910	(2,741)
<u>7,225</u>	<u>7,225</u>	<u>---</u>
<u>\$ 11,685</u>	<u>\$ 8,945</u>	<u>\$ (2,741)</u>

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

Note 1 - Nature of the Business and Summary of Significant Accounting PoliciesReporting Entity:

In 1984, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Cameron Council on Aging, Inc. is a non-profit, quasi-public 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. Other entities that provide the Council with federal, state, or local funds may impose some additional requirements.

The primary function of the Cameron 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. Some of the services provided by the Council include congregates and home delivered meals, nutritional education, information services, discount services, material aid, outreach, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members who serve three-year terms, governs the Council.

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.

CAMERON COUNCIL ON ACCOUNTS, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Statement of Presentation:

In April of 1984, the Financial Accounting Foundation established 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 1984, the GASB issued a codification of governmental accounting and financial reporting standards. The 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 Code of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs Contractors; and, the revised Louisiana Governmental Audit Guide.

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 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

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Fund Accounting (Cont'd.):

activities are controlled. The various funds are grouped, in the financial statements in this report, into two general fund types and two broad fund categories (account groups).

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

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

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. In addition, the servicing of general long-term debt is accounted for in the general fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund.

The following are programs that comprise the Council's General Fund:

Local

Local funds are received from various local sources. These funds are not restricted to any special use.

FICA (Act 735)

FICA (Act 735) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (OCEA). The Council may use these "Act 735" funds at its discretion provided the program is benefiting people who are at least 60 years old.

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 3 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Section 5301

Section 5301 funds are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents with Cameron Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these Section 5301 funds are recorded in the Council's general revenue funds.

Senior Team

The purpose of the Senior Team fund is to enhance senior program activities via local support by businesses and individuals.

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. Most of the Council's special revenue funds are provided by FEMA. The Title III funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds of the Council.

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

Welfare-to-Work Program

Welfare-to-work fund is used to account for funds which are used to provide transportation for welfare recipients to go to work.

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Title 133-C-1 Congregate Meals Fund

Title 133-C-1 fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year July 1, 2008 to June 30, 2009, the Council served about 12,588 congregate meals.

Title 133-C-2 Home Delivered Meals Fund

Title 133-C-2 funds is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons. During the fiscal year July 1, 2008 to June 30, 2009, the Council served about 16,844 home delivered meals.

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 in turn "passes through" the funds to the Council. This program provided 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. The Council operates one senior center in Cameron Parish, Louisiana.

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 for completion of the Council's financial statements.

EMERSON COUNCIL ON AGING, INC.
NOTICE TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Title III-F

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities such as: (1) equipment and materials (scopes to which people, educational materials, and exercise equipment), (2) home injury 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 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-C-1 Area Agency Administration Fund

Title III-C-1 Area Agency Administration (AAA) Fund is used to account for some of the administrative costs associated with operating the Special Programs for the Aged.

Title III-B Supportive Services Fund

Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services such as information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

JABC

Job Access Reverse Commute (JABC) is used to account for funds used to provide transportation to and from work for those individuals who work before and after normal office hours.

Nutrition Fund

The Nutrition Fund is designated to provide additional financial support for the Council's C-1/C-2 meal programs through outside donations.

Endowment Fund

The Endowment Fund is a special account set aside by board action for future endowments and activities of the Council.

CAMEROON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

USDA Fund

The USDA Fund is used to account for the administration of the Nutrition Program for the Elderly funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program reimburses the service provider about \$4.04 cents 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.

Supplemental Senior Centers Fund

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Cameroon Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

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".

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

General Fixed Assets

The fixed assets (capital) outlays used in governmental fund type operations of Cameron 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.

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 (revenue 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.

CAMDEN COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Page 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Transfers and Interfund loans:

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 and due to other funds on the balance sheet.

Budget Policy:

The Council used the following procedures to derive its budgetary data which has been presented in Exhibit C of these financial statements:

1. The Governor's Office of Elderly Affairs "OSEA" - State of Louisiana notifies the Council each year as to the funding levels for each program grant.
2. The Council may also obtain grants from agencies other than OSEA and the Council considers the potential revenues to be earned under these grants.
3. Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.
4. The Executive Director prepares a proposed budget based on the funding levels provided by OEA and then submits the budget to the Board of Directors for approval.
5. The Board of Directors reviews and adopts the budget prior to June 30 of the current year for the next year.
6. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 3 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Budget Policy (continued):

7. All budgetary appropriations lapse at the end of each fiscal year (June 30).
8. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
9. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
10. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
11. 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. As a part of this grant award, GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.
12. Expenditures cannot legally exceed appropriations on an individual fund level.
13. The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

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 has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

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.

General Fixed Assets

All items of property, plant and equipment are recorded as expenditures when purchased and are accounted for in the General Fixed Assets group of accounts. Such assets are maintained on a basis of original cost and no depreciation is computed or recorded thereon. Located fixed assets are stated at their estimated fair market value on the date donated.

Related Party Transactions:

There were not any related party transactions during the fiscal year.

CANCER COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Restricted Assets:

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance funds). Restricted assets are offset by a corresponding restriction of the Council's fund balance.

Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balances that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

Prepaid Expenses:

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. The fund balances in the governmental fund type have been reserved for any prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure. At year end, there were not any prepaid expenses.

Management's Use of Estimates:

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

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2 - Revenue Recognition - Intergovernmental, Program Service Fees, Public Support, and Miscellaneous

Intergovernmental:

Intergovernmental 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). Intergovernmental grants do not allow the Council to recognize revenue until the grant award until actual costs are incurred or units of service are provided.

Program Service Fees:

Program service fees are recognized when the Council provides the services that entitles the Council to charge the recipient for the services received.

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, C-2 and D programs. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

Note 3 - Cash in Bank

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

Restriction fund	\$	2,587
Special Revenues		1,464
Local fund		5,336
Gr. Fund		652
Endowment fund		25
		<u>10,064</u>
Cash on deposit in banks		<u>1,10,000</u>

All of these deposits were covered by federal depository insurance.

CLERKSON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 4 - Restricted Assets

At June 30, 2001, restricted assets consisted of the following:

Endowment Fund	<u>\$25</u>
----------------	-------------

Note 5 - In-Kind Contributions

The Council received \$26,488 in various in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenditures, equal to the in-kind revenues have also been presented, thereby producing no effect on net income.

The primary in-kind contributions consisted of free rent and utilities for the senior centers, and wages and fringe benefits for volunteer workers.

Note 6 - Due from Other Governments and Grants

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

Program	Amount
U.S.D.A. Food	\$ 3,611
SNAC	<u>4,000</u>
	<u>\$ 7,611</u>

COMMON COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7 - Transfers In (Out)

These amounts represent transfers from various funds including Act 715 State Fund and the Local Contributions Fund to various other funds to supplement current year programs. Operating transfers in and out are listed by fund for the fiscal year ended June 30, 2003:

	Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>
Special Revenue Funds:		
U.S.P.A. to Title III C-2	\$ ---	\$ (17,615)
Title III B Services		
Section 5313	61,899	---
Senior Center	2,977	---
PCOA - Act 715	21,778	---
Miscellaneous Grant	4,158	---
Welfare to Work	26,999	---
JARC	16,734	---
United Way	31,012	---
Title III C-1 from United Way	6,895	---
Title III C-2		
PCOA	31,615	---
United Way	6,895	---
Miscellaneous Grant to III B	---	(4,354)
Audit from Local	2,314	---
United Way		
Title III B Services	---	(31,012)
Title III C-2	---	(6,895)
Title III C-1	---	(6,385)
Local	---	(2,314)
Senior Center		
Title III B Services	---	(2,977)
Title III F	---	(1,826)
Welfare to Work to III B	---	(26,999)
JARC to III B	---	(16,734)
Title III F from Sr. Center	1,826	---
Total special revenue funds	<u>183,214</u>	<u>(115,872)</u>
General Revenue Funds:		
PCOA - Act 715 to III B Services	---	(21,778)
Section 5313 to III B Services	---	(45,089)
Local Fund to Audit	---	(2,314)
Local Fund from United Way	2,314	---
Total general revenue funds	<u>2,314</u>	<u>(69,181)</u>
Total all funds	<u>\$185,528</u>	<u>\$ (185,053)</u>

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 8 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance June 30, <u>2000</u>	Additions	Deletions	Balance June 30, <u>2001</u>
General fixed assets, at cost:				
Vehicles	\$ 87,698	\$ 33,231	\$ 14,244	\$ 106,685
Buildings	108,000	---	---	108,000
Office furniture and equipment	18,429	---	2,815	7,885
Furniture and fixtures	<u>2,063</u>	<u>---</u>	<u>2,063</u>	<u>---</u>
Total general fixed assets	<u>\$ 216,190</u>	<u>\$ 33,231</u>	<u>\$ 17,122</u>	<u>\$ 232,299</u>

Current year additions include \$4,862 of capital outlay, the balance was a grant for the Van prototype.

Note 9 - Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, some board members were reimbursed for expenses incurred in conducting Council related activities.

Note 10 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501 (C) (3) of the Internal Revenue Code of 1986 and as an organization that is not a private foundation as defined in Section 170(e) of the Code. The Council has filed all necessary tax forms through the current fiscal year ended June 30, 2001. It is also exempt from Louisiana income tax.

CAMERON COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 11 - Economic Dependency

The Council receives the majority of its revenues 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 - Judgments, Claims and Similar Contingencies

There is no litigation pending against the Council as June 30, 2003. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

Note 13 - Risk Management

The Council is exposed to various risks of loss related to thefts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

SUPPLEMENTARY DATA

CAMERON COUNCIL ON AGING, INC.
STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GENERAL FUND TYPE

For the fiscal year ended June 30, 2001

	<u>Local</u> <u>Fund</u>	<u>FOUR</u> <u>604 315</u>
REVENUES		
Intergovernmental:		
Office of Elderly Affairs	\$ ---	\$ 21,779
Dept. of Transportation	---	---
Office of Community Services	---	---
Cameron Parish Police Jury	---	---
Interest	---	---
Public support:		
Contributions	1,000	---
Miscellaneous	13,304	---
In-kind support	---	---
	<u>14,304</u>	<u>21,779</u>
Total revenues	<u>14,304</u>	<u>21,779</u>
EXPENDITURES		
Current:		
Salaries	---	---
Fringe	---	---
Travel	---	---
Operating services	11,800	---
Operating supplies	1,207	---
Other costs	379	---
In-kind expense	---	---
Capital outlay	<u>6,562</u>	<u>---</u>
Total expenditures	<u>19,948</u>	<u>---</u>
Excess of revenues		
over (under) expenditures	<u>(5,644)</u>	<u>21,779</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	2,750	---
Operating transfers out	<u>(2,750)</u>	<u>(21,779)</u>
Excess of revenues and		
other sources over (under)		
expenditures and other uses	<u>(5,541)</u>	<u>---</u>
FUND BALANCES		
Beginning of year	<u>6,243</u>	<u>---</u>
End of year	<u>\$ 6,243</u>	<u>\$ ---</u>

See independent auditor's report.

Schedule 1

Senior Team	Section 1311	Totals
\$ ---	\$ ---	\$ 23,779
---	---	---
---	45,609	45,609
---	---	---
3,678	---	3,609
---	---	13,398
---	---	---
<u>1,670</u>	<u>45,609</u>	<u>60,671</u>
---	---	---
---	---	---
3,186	---	3,186
149	---	11,197
146	---	1,253
230	---	829
---	---	---
---	---	6,862
<u>3,732</u>	---	<u>21,932</u>
<u>682</u>	<u>45,609</u>	<u>61,839</u>
---	---	2,768
---	<u>45,609</u>	<u>46,282</u>
---	---	---
1921	---	15,6031
---	---	---
<u>374</u>	---	<u>6,812</u>
<u>\$ 512</u>	<u>\$ ---</u>	<u>\$ 3,218</u>

CARENOV COUNCIL ON AGING, INC.
COMBINED STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 2001

	Title III	Senior	Title	JARC	United Welfare-	
	C-1	Center	III		Map.	10-Week
REVENUES						
Intergovernmental:						
Governor's Office of Elderly Affairs	540,607	417,137	553,853	\$ ---	\$ ---	\$ ---
Gen. Inv. Police Jury	---	---	2,436	20,743	---	---
Cal. Par. Police Jury	---	---	---	---	---	15,781
Off. of Comm. Serv.	---	---	---	---	---	---
Interest income	---	---	---	---	---	---
Public support:						
Program income	---	---	503	---	---	---
Contributions	---	---	---	---	---	---
United Way	---	---	---	---	51,762	---
Miscellaneous	---	---	---	---	---	---
In-kind support	6,380	3,624	1,368	---	---	---
Total revenues	546,987	420,761	555,169	20,743	51,762	15,781
EXPENDITURES						
Current:						
Salaries	4,747	---	13,157	---	---	---
Fringe	1,045	52	1,897	---	---	---
Travel	155	---	271	---	---	---
Operating services	518	12,366	4,169	---	---	---
Operating supplies	85	---	272	---	---	---
Other costs	45	---	124	---	---	---
Full service	53,913	---	88,974	---	---	---
In-kind support	6,980	3,609	1,559	---	---	---
Capital outlay	---	---	---	---	---	---
Total expenditures	63,932	16,026	94,423	---	---	---
Excess of revenues over (under) expenditures	(9,305)	4,885	(38,310)	20,743	51,762	15,741
OTHER FINANCING SOURCES						
LOANS						
Operating transfers in	9,305	---	26,310	---	---	---
Operating transfers out	---	(18,802)	---	(16,734)	(263,262)	(28,902)
Excess of revenues and other sources over (under) expenditures and other uses	---	---	---	4,009	---	(13,161)
FUND BALANCES						
Beginning of year	---	---	---	---	---	7,523
End of year	\$ ---	\$ ---	\$ ---	\$ 4,009	\$ ---	\$ 22,362

See independent auditor's report.

Title 101-0-1	Title 101-0			USDA Cash-In- Title 111-F	Line-Of- Project	Misc. Grant	Inters- tion Fund	Financ- ment Fund	Totals
Admin.	Business	Admin.							
819,325	558,313	0	551	82,798	817,835	94,350	0	0	899,535
237	9,343								32,743
									15,743
								3	3
	1,513								9,198
							2,500		2,500
									51,782
	18,028								10,018
6,888	5,328								26,828
<u>25,951</u>	<u>94,304</u>		<u>551</u>	<u>82,798</u>	<u>817,835</u>	<u>94,350</u>	<u>2,500</u>	<u>3</u>	<u>899,535</u>
12,199	192,765			3,850					165,378
3,058	16,280			400					21,941
878	4,980			107					5,989
1,735	58,251			439					11,495
723	13,510			91			176		14,867
282	1,677	3,285		45			129	36	5,695
									118,287
6,409	9,300								26,600
<u>25,957</u>	<u>277,163</u>		<u>3,285</u>	<u>4,820</u>			<u>185</u>	<u>36</u>	<u>416,252</u>
	(343,459)	(42,314)		(1,826)	17,615	4,158	2,185	(35)	(64,732)
	343,459	2,314		1,826					183,214
					<u>(13,615)</u>	<u>(4,158)</u>			<u>(113,532)</u>
							2,185	(35)	1,010
							<u>252</u>	<u>48</u>	<u>2,535</u>
<u>\$ 6,888</u>	<u>\$ 5,328</u>	<u>\$ 0</u>	<u>\$ 551</u>	<u>\$ 82,798</u>	<u>\$ 817,835</u>	<u>\$ 94,350</u>	<u>\$ 2,500</u>	<u>\$ 3</u>	<u>\$ 899,535</u>

Schedule 3

CANADIAN COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2000

	Budgeted EXPENDITURES	Actual Expenditures	Variance Favorable (Unfavorable)
10001			
Salaries	\$ ---	\$ ---	\$ ---
Fringe	---	---	---
Travel	---	---	---
Operating services	10,000	11,057	(957)
Operating supplies	1,200	1,291	(91)
Other costs	2,500	378	2,121
Capital outlay	<u>4,500</u>	<u>6,562</u>	<u>2,062</u>
Totals	<u>\$21,200</u>	<u>\$18,308</u>	<u>\$ 2,892</u>
FUND (Act. 722)			
Transfers to other funds:			
Title III-B-Supportive Services	<u>\$21,200</u>	<u>\$21,200</u>	<u>\$ ---</u>
Totals	<u>\$21,200</u>	<u>\$21,200</u>	<u>\$ ---</u>
SECTION 18			
Transfers to other funds:			
Title III-B-Supportive Services	<u>\$43,222</u>	<u>\$43,698</u>	<u>\$ 476</u>
TITLE III-C-1			
Salaries	\$ 4,254	\$ 4,247	\$ 7
Fringe	453	1,845	(1392)
Travel	180	356	176
Operating services	698	536	(162)
Operating supplies	92	91	1
Other costs	55,949	51,358	4,591
In-kind	<u>6,000</u>	<u>6,000</u>	<u>---</u>
Totals	<u>\$68,046</u>	<u>\$63,912</u>	<u>\$ 4,134</u>

See independent auditor's report.

CAMPBELL COUNCIL ON AGING, INC.
 STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2003

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
SENIOR TEAM			
Travel	\$ 1,500	\$ 1,396	\$ 104
Operating services	150	340	190
Operating supplies	150	340	190
Other costs	250	350	100
Capital outlay	----	----	----
Totals	<u>\$ 2,050</u>	<u>\$ 2,426</u>	<u>\$ (376)</u>
MISCELLANEOUS GRANT			
Transfers to Title III-B- Supportive Services	\$ 4,158	\$ 4,158	\$ ----
Totals	<u>\$ 4,158</u>	<u>\$ 4,158</u>	<u>\$ ----</u>
TITLE III-F PREVENTIVE HEALTH			
Salaries	\$ 3,884	\$ 3,530	\$ 354
Fringe	438	408	30
TRAVEL	88	307	219
Operating services	288	438	150
Operating supplies	67	91	24
Other costs	23	45	22
Capital outlay	----	----	----
Transfers out	----	----	----
Totals	<u>\$ 4,888</u>	<u>\$ 4,679</u>	<u>\$ 209</u>

See independent auditor's report.

CAMDEN COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2001

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
SENIOR CENTER			
Salaries	\$ ---	\$ ---	\$ ---
Fringe	---	53	153)
Travel	---	---	---
Operating services	13,152	13,266	86)
Operating supplies	---	---	---
Other costs	---	---	---
In-kind support	6,688	3,608	3,000)
Capital outlay	---	---	---
Transfers out:			
Title III-B Regg. Care	2,927	2,927	1660)
Title III-F Prev. Hlth	1,661	1,826	1360)
Totals	<u>\$ 23,722</u>	<u>\$ 28,722</u>	<u>\$ 3,180</u>
ADULT HOME			
Other costs	<u>\$ 3,265</u>	<u>\$ 3,265</u>	<u>\$ ---</u>
Totals	<u>\$ 3,265</u>	<u>\$ 3,265</u>	<u>\$ ---</u>
TITLE III-B -			
ADMINISTRATIVE SERVICES			
Salaries	\$332,181	\$332,765	\$ 436)
Fringe	18,188	18,380	1,886)
Travel	4,993	4,060	33)
Operating services	54,988	58,351	14,483)
Operating supplies	13,407	13,610	113)
Other costs	1,363	1,677	(314)
In-kind support	5,100	5,100	---
Capital outlay	---	---	---
Totals	<u>\$232,120</u>	<u>\$237,263</u>	<u>\$ 12,582)</u>

See independent auditor's report.

CAMERON COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2003

	Budgeted Expenditures	Actual Expenditures	Variance Favorable/ Unfavorable
<u>TITLE III-C-1-ADMINISTRATION</u>			
Salaries	512,834	512,198	\$ 735
Fringe	1,766	2,058	(292)
Taxes	518	474	44
Operating services	3,119	3,735	(615)
Operating supplies	718	727	(9)
Other costs	287	362	(75)
In-kind Support	6,491	6,400	91
Capital outlay	---	---	---
Totals	<u>525,723</u>	<u>525,852</u>	<u>\$ (129)</u>
<u>UNIFORMS</u>			
Transfers out:			
Title III-C-1	518,000	0	\$ 518,000
Title III-C-2	4,012	8,695	(4,683)
Title III-M	37,000	31,819	5,181
Local	<u>2,750</u>	<u>2,750</u>	<u>\$ ---</u>
Totals	<u>521,762</u>	<u>521,762</u>	<u>\$ ---</u>
<u>RECREATION FUND</u>			
Salaries	\$ ---	0	\$ ---
Operating services	---	---	---
Operating supplies	173	176	(3)
Other cost	<u>100</u>	<u>129</u>	<u>(29)</u>
Totals	<u>\$ 273</u>	<u>\$ 305</u>	<u>\$ (32)</u>
<u>FOOD COSTS-1M-1FEU OF COMMUNITIES</u>			
Transfers to			
Title III-C-2	518,000	517,625	\$ 375
Totals	<u>518,000</u>	<u>517,625</u>	<u>\$ 375</u>

See independent auditor's report.

OMERON COUNCIL ON AGING, INC.
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2000

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
2000			
Transfers to Title 101-B	\$16,234	\$16,138	\$ 996
Totals	\$16,234	\$16,138	\$ 996
WELFARE TO 9000			
Transfer to Title 101-B	\$20,928	\$20,900	\$ 28
Totals	\$20,928	\$20,900	\$ 28
TITLE 101-C-2			
Salaries	\$11,283	\$12,137	\$ (854)
Fringe	1,542	1,997	(455)
Travel	288	271	117
Operating services	306	1,188	(882)
Operating supplies	218	272	(54)
Other costs	65,811	67,110	(1,299)
In-Kind	1,288	1,200	888
Totals	\$81,336	\$86,475	\$ (5,139)

See independent auditor's report.

EMERSON COUNCIL ON AGING, INC.
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended June 30, 2000

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control
and compliance material to financial statements.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO
FEDERAL AWARDS**

There were no prior year findings relating to internal control
and compliance material to federal awards.

SECTION III MANAGEMENT LETTER

There was no management letter with prior year audit report.

See independent auditor's report.

CANADIAN COUNCIL ON AGING, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2003

SECTION I	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT	N/A
SECTION II	INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AMARIS	N/A
SECTION III	MANAGEMENT LETTER	N/A

See independent auditor's report.

Schedule 6

CAMPION COUNCIL ON AGING, INC.
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

For the Fiscal Year Ended June 30, 2001

	Balance June 30, <u>2000</u>	Additions	Deletions	Balance June 30, <u>2001</u>
General fixed assets, at cost:				
Vehicles	\$ 97,954	\$ 35,311	\$ 34,244	\$ 118,981
Buildings	188,000	---	---	188,000
Office furniture and equipment	18,429	---	7,615	10,803
Furniture and fixtures	<u>2,063</u>	<u>---</u>	<u>2,063</u>	<u>---</u>
Total general fixed assets	<u>\$218,172</u>	<u>\$ 35,311</u>	<u>\$ 41,857</u>	<u>\$222,566</u>
Investment in general fixed assets:				
Property acquired from - State				
Funds--Act 985	\$ 725	\$ ---	\$ 725	\$ ---
Senior Center	---	---	---	---
Title III-C-1 Admin	---	---	---	---
Title III B 50	---	---	---	---
Title III C 2	---	---	---	---
Title III-d	---	---	---	---
Title III-P	4,600	---	500	4,100
Other	<u>212,852</u>	<u>31,311</u>	<u>17,897</u>	<u>228,466</u>
Total investment in general fixed assets	<u>\$219,177</u>	<u>\$ 31,311</u>	<u>\$ 18,897</u>	<u>\$232,566</u>

See independent auditor's report.

Schedule 3

CAMERON COUNCIL ON AGING, INC.
SCHEDULE OF PRIORITY SERVICES

For the fiscal year ended June 30, 2001

			\$ of GGA Grant
Access (30%)	Assisted Transportation	\$ 4,014	
	Case Management	1,844	
	Transportation	158,355	
	Information & Assistance	4,199	
	Outreach	<u>1,842</u>	
	Total Access Expenses	\$172,850	166,424
In-Home (15%)	Homemaker	\$ 2,374	
	Care	3,359	
	Telephoning	14,688	
	Visiting	4,852	
	Adult Daycare/Health	0	
	Personal Care	<u>0</u>	
	Total In-Home Expenses	\$25,073	56,663
Legal (5%)	Legal Assistance	Nil/ver	0,000
Non-Priority Services		<u>22,151</u>	
Total Title III-B-Supportive Service Expenditures		\$228,874	
Less: Participant Contributions		(1,424)	
Other Public Support		(25,400)	
Transfers In		<u>119,459</u>	
Title III-B-Supportive Services Grant		\$80,377	
Less: Transfer of Contract Allotments			
State Homemaker		---	
State Transportation		<u>---</u>	
Original Grant Award Net of Additional State Homemaker and Transportation Funds and Transfers of Contract Allotments		<u>\$ 80,377</u>	

See independent auditor's report.