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FINANCIAL REPORT

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

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 11/14/01

FINANCIAL REPORT

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2001

MICHAEL R. CHOATE
Certified Public Accountant

MICHAEL R. CHOATE & COMPANY, CPAs
A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

We have audited the accompanying general purpose financial statements of the West Baton Rouge 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 Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana 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 **Governmental Auditing Standards**, we have also issued a report dated September 11, 2001, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the West Baton Rouge Council on Aging, Inc., Port Allen, Louisiana, taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is 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 our opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Michael R Choate + Co

CERTIFIED PUBLIC ACCOUNTANTS

September 11, 2001

MICHAEL R. CHOATE & COMPANY, CPAs
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

We have audited the financial statements of the West Baton Rouge Council on Aging, Inc., as of and for the year ended June 30, 2001, and have issued our report thereon, dated September 11, 2001. We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Baton Rouge Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

Our 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. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Michael R Choate & Co.

CERTIFIED PUBLIC ACCOUNTANTS

September 11, 2001

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Port Allen, Louisiana

June 30, 2001

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Financial Report

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Port Allen, Louisiana

June 30, 2001

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EXHIBIT A

COMBINED BALANCE SHEET - ALL FUND TYPES

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2001

			Account Groups		
	General	Special Revenue	General Fixed Assets	General Long Term Debt	Total (Memorandum Only)
ASSETS					
Cash	$ 61,545	$242,843	$ -	$ -	$304,388
Prepaid Expenditures	755	-	-	-	755
General fixed assets	-	-	199,883	-	199,883
Amount to be provided to retire long term debt	-	-	-	18,291	18,291
Total assets	$ 62,300	$242,843	$199,883	$ 18,291	$523,317
LIABILITIES					
Accounts Payable	67	2,116	-	-	2,183
Accumulated Unpaid vacation	-	-	-	18,291	18,291
Total liabilities	67	2,116		18,291	20,474
FUND BALANCE					
Investment in general fixed assets	-	-	199,883	-	199,883
Fund balance	62,233	240,727	-	-	302,960
Total liabilities and fund balance	$ 62,300	$242,843	$199,883	$ 18,291	$523,317

The notes on Exhibit E are an integral part of this statement.

Exhibit B

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 2001

	General	Special Revenue	Total (Memorandum Only)
REVENUES			
Ad valorem taxes	$ -	$397,348	$397,348
Intergovernmental:			
Capital Area Agency on Aging-District II, Inc.	-	72,789	72,789
State of Louisiana	21,779	-	21,779
Other:			
Contributions	-	15,709	15,709
Interest income	8,069		8,069
Project Care	-	5,639	5,639
Other	5,140	-	5,140
In Kind	6,000	-	6,000
Total revenues	40,988	491,485	532,473
EXPENDITURES			
Current:			
Personnel	-	319,380	319,380
Operating services and supplies	-	74,059	74,059
Project Care	-	6,014	6,014
Capital outlay	-	33,316	33,316
Debt service	-	65,666	65,666
Other	8,525	35,189	43,714
In Kind	6,000	-	6,000
Travel	-	-	-
Total expenditures	14,525	533,624	548,149
Excess of revenues over (under) expenditures	26,463	(42,139)	(15,676)

The notes on Exhibit E are an integral part of this statement.

(Memorandum Only)

EXHIBIT B cont.

	General	Special Revenue	Total (Memorandum Only)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	812	360,925	361,737
Operating transfers out	(22,591)	(339,146)	(361,737)
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,684	(20,360)	(15,676)
FUND BALANCE			
Beginning of year	57,549	261,087	318,636
End of year	$ 62,233	$240,727	$302,960

The notes on Exhibit E are an integral part of this statement.

Exhibit C

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana
For the year ended June 30, 2001

	2001		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Capital Area Agency-District II, Inc.	$	$	$
Intergovernmental:			
State of Louisiana	21,779	21,779	-
Other:			
Contributions			
Interest income	8,069	8,069	-
Other	5,140	5,140	-
In Kind	6,000	6,000	-
Total revenues	40,988	40,988	-
EXPENDITURES			
Current:			
Operating services and supplies	-	-	-
Capital Outlay	-	-	-
Other	8,525	8,525	-
In Kind	6,000	6,000	-
Total expenditures	14,525	14,525	-
Excess of revenues over(under)expenditures	26,463	26,463	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	812	812	-
Operating transfers out	(22,591)	(22,591)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 4,684	4,684	$
FUND BALANCE			
Beginning of year		57,549	
End of year		$ 62,233	

The notes on Exhibit E are an integral part of this statement.

Exhibit D

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
- SPECIAL REVENUE FUND TYPE

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana
For the year ended June 30, 2001

	2001		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	$397,348	$397,348	$ -
Intergovernmental:			
Capital Area Agency District II, Inc.	72,789	72,789	-
State of Louisiana			
Other:			
Contributions	15,709	15,709	-
Project Care	5,639	5,639	
Other			
Total revenues	491,485	491,485	-
EXPENDITURES			
Current:			
Personnel	319,380	319,380	-
Operating services and supplies	74,059	74,059	-
Project Care	6,014	6,014	-
Capital outlay	33,316	33,316	-
Debt service	65,666	65,666	-
Other	35,189	35,189	-
Travel	-	-	-
Total expenditures	533,624	533,624	-
Excess of revenues over (under) expenditures	(42,139)	(42,139)	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	360,925	360,925	-
Operating transfers out	(339,146)	(339,146)	-

The notes on Exhibit E are an integral part of this statement.

Exhibit D cont.

	2001		
	Budget	Actual	Variance - Favorable (Unfavorable)
	$	$	$
Excess of (deficiency) of revenues and other sources over expenditures and other uses	(20,360)	(20,360)	-
FUND BALANCE			
Beginning of year		261,087	
End of year		$ 240,727	

The notes on Exhibit E are an integral part of this statement.

Exhibit E

NOTES TO FINANCIAL STATEMENTS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2001

Note 1 - Summary Of Significant Accounting Policies

a. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Act No. 456 of 1964 for the welfare of the aging people in their respective parish.

b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, 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, fund equity, revenues and expenditures. Government 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 presented in the financial statements in this report are as follows:

Governmental Fund types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

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.

Note 1 - Summary Of Significant Accounting Policies (continued)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Most of the Council's special revenue funds are provided by GOEA. 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 to the Council.

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

Title III B - Supportive Services Fund

The 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.

Title III C - 1 Fund

The Title III C-1 Fund is used to account for funds which 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 fund is used to account for funds which are used to provide nutritional, home-delivered meals to homebound older persons.

Title III-D Fund

The Title 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 neurological and organic brain dysfunction, and to the families of such victims.

Title III-F Fund

The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities or services, such as; (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and counseling, and education. The law directs the state agency administering this program to give priority to areas of the state which

are medically undeserved and in which there are a large number of older individuals who have the greatest economic and social need.

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 provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, involvement in and with the community.

Audit Fund

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

Supplemental Senior Center 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. West Baton Rouge 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.

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 employees and remit the funds directly to the Council or to the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to West Baton Rouge Parish to the Council. These funds are used to provide financial assistance to the elderly for the payment of their utility bills.

Account Groups

An account group is a financial reporting device de signed 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 the Council on Aging, are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt
Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Accounting Group. The General Long-Term Debt Accounting Group report only the measurement of financial position and is not involved with measurement of changes in fund balance.

c. Basis of Accounting:

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.

d. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repay ment is expected, the advances are accounted for as an asset or liability through the various due from and due to accounts.

e. Budget Policy:

Budgets for the programs are prepared by the Council's Executive Director and approved by the grantors. Budgets for the General Fund are approved by the Council's Board of Directors.

f. Compensated Absences:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long - term debt group of accounts. The liability has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. An amount is added to this total for social security and medicare taxes. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds 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 where payment would have to be made to a terminated employee for any unused portion.

g. Overview - Total Columns on Combined Statements:

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations, if any, have not been made in the aggregation of this data.

Note 2 - Board of Director's Compensation

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

Note 3 - Financial Assistance - West Baton Rouge Parish Police Jury

The West Baton Rouge Parish Police Jury provides vehicles for use in the Council's programs and pays the related van insurance. Additionally, the Council's facilities and land is owned by the Police Jury. No rent is charged and the Police Jury also pays the building insurance.

Note 4 - 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.

Note 5 - Transfers

	Transfers Out	Transfers In
SPECIAL REVENUE FUNDS		
West Baton Rouge Millage	$317,866	$ -
Supplemental Senior Center	4,158	-
Senior Center	17,122	-
Title III C-2		
West Baton Rouge Millage		66,604
Title III C-1		
West Baton Rouge Millage		7,922
Title III B		
West Baton Rouge Millage		243,340
Supplemental Senior Center		4,158
PCOA		21,779
Senior Center		17,122
GENERAL FUND		
PCOA	21,779	-
Senior Activities	-	812
Other Local	812	-
Total	$361,737	$ 361,737

Note 6 - Economic Dependency

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

Note 7 - General Fixed Assets

The changes in the general fixed asset account group are as follows:

	Balance 6-30-00	Additions	Deletions	Balance 6-30-01
Furniture and equipment	$ 45,661	-	15,989	29,672
Vehicles	136,895	33,316	-	170,211
	$182,556	$ 33,316	$ 15,989	$199,883

Note 8 - Pension Plan

On September 22, 1994 the Council established a full service 401(a) defined contribution plan, effective January 1, 1995. Under this plan the Council contributes 5% of the compensation earned by eligible employees into the plan. For the year ended June 30, 2001, the Council contributed $12,469.

Note 9 - Ad Valorem Tax/Bond Issue

On May 15, 1996, the Parish of West Baton Rouge issued a $500,000 Certificate of Indebtedness to finance the construction of a new facility to be used by the West Baton Rouge Council on Aging. The bonds will be retired using the ad valorem tax funds dedicated to the Council on Aging. During the year ended June 30, 2001, the Council received $397,348 in ad valorem tax. The Council incurred debt service expenditures of $65,666 for the year ended June 30, 2001.

Note 10 - New Reporting Standard

In June 1999, The Governmental Accounting Standards Board (GASB) issues Statement 34 " Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Council is required to implement this standard for the fiscal year ending June 30, 2004. The Council has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

Note 11 - Deposits With Financial Institutions

At June 30 2001, The Council had bank balances totaling $304,388. Bank balances totaling $100,000 are collaterized by federal deposit insurance while deposits of $204,388 are collaterized by securities held by the depository bank in the Council's name.

SUPPLEMENTARY FINANCIAL INFORMATION

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana
For the year ended June 30, 2001

	Title III-B (Social Services)	Title III C-1 (Congregate Meals)
REVENUES		
Ad valorem taxes	$ -	$ -
Intergovernmental:		
Capital Area Agency on Aging-District II, Inc.	29,342	10,810
Other:		
Contributions	2,216	5,000
Project Care	-	-
Other	-	-
Total revenues	31,558	15,810
EXPENDITURES		
Current:		
Personnel	224,930	21,372
Operating services and supplies	63,312	2,148
Project Care	-	-
Capital outlay	-	-
Debt service	-	-
Other	29,715	212
Travel	-	-
Total expenditures	317,957	23,732
Excess of revenues over (under) expenditures	(286,399)	(7,922)
OTHER FINANCING SOURCES (USES)		
Operating transfers in	286,399	7,922
Operating transfers out	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-
FUND BALANCE		
Beginning of year	-	-
End of year	$ -	$ -

Senior Center	Title III C-2 (Home Delivered Meals)	Audit
$ -	$ -	$ -
17,122	10,050	559
-	8,493	-
-	-	-
-	-	-
17,122	18,543	559
-	73,078	-
-	8,114	-
-	-	-
-	-	-
-	-	-
-	3,955	559
-	-	-
-	85,147	559
17,122	(66,604)	-
-	66,604	-
(17,122)	(-)	-
-	-	-
-	-	-
$ -	$ -	$ -

	Project Care	Title III-D (In Home Services)
REVENUES		
Ad valorem taxes	$ -	$ -
Intergovernmental:		
Capital Area Agency on Aging-District II, Inc.	-	-
Other:		
Contributions	-	-
Project Care	5,639	-
Other	-	-
Total revenues	5,639	-
EXPENDITURES		
Current:		
Personnel	-	-
Operating services and supplies	-	-
Project Care	6,014	-
Capital outlay	-	-
Debt service	-	-
Other	-	-
Travel	-	-
Total expenditures	6,014	-
Excess of revenues over (under) expenditures	(375)	(-)
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(375)	-
FUND BALANCE		
Beginning of year	593	-
End of year	$ 218	$ -

West Baton Rouge Millage	Title III-F	Supplemental Senior Center	Total
$397,348	$ -	$ -	$397,348
-	748	4,158	72,789
-	-	-	15,709
-	-	-	5,639
-	-	-	-
397,348	748	4,158	491,485
-	-	-	319,380
485	-	-	74,059
-	-	-	6,014
33,316	-	-	33,316
65,666	-	-	65,666
-	748	-	35,189
-	-	-	-
99,467	748	-	533,624
297,881	-	4,158	(42,139)
-	-	-	360,925
(317,866)	-	(4,158)	(339,146)
(19,985)	-	-	(20,360)
260,494	-	-	261,087
$240,509	$ -	$ -	$240,727

Schedule 2

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana
For the year ended June 30, 2001

	Senior Activities	PCOA	Other Local	Total
REVENUES				
Ad valorem taxes	$ -	$ -	$ -	$ -
Intergovernmental:				
Capital Area Agency on Aging - District II, Inc.	-	-	-	-
State of Louisiana	-	21,779	-	21,779
Other:				
Contributions	-	-	-	-
Interest Income	-	-	8,069	8,069
Other	5,140	-	-	5,140
In kind	-	-	6,000	6,000
Total revenues	5,140	21,779	14,069	40,988
EXPENDITURES				
Current:				
Operating services and supplies	-	-	-	-
Other	7,728	-	797	8,525
In Kind	-	-	6,000	6,000
Capital outlay	-	-	-	-
Total expenditures	7,728	-	6,797	14,525
Excess of revenues over (under) expenditures	(2,588)	21,779	7,272	26,463
OTHER FINANCING SOURCES (USES)				
Operating transfers in	812	-	-	812
Operating transfers out	-	(21,779)	(812)	(22,591)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,776)	-	6,460	4,684
FUND BALANCE				
Beginning of year	2,329	-	55,220	57,549
End of year	$ 553	$ -	$ 61,680	$ 62,233

SCHEDULE 3

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana
For the year ended June 30, 2001

Grants Passed Through State of Louisiana and Capital Area Agency on Aging	Federal CFDA Number	Program Award Amount	Revenue Recognized	Expenditures
Capital Area Agency on Aging - District II, Inc.				
Title III Part C-1	93.045	9,188	9,188	9,188
Title III Part C-2	93.045	1,998	1,998	1,998
Title III Part B	93.044	16,079	16,079	16,079
Title III Part D				
Title III Part F	93.043	748	748	748
Totals		$ 28,013	$ 28,013	$28,013

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-B

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, Louisiana
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	29,342	29,342	-
State of Louisiana			
Other:			
Contributions	2,216	2,216	-
Project Care			
Other			
Total Revenues	31,558	31,558	-
EXPENDITURES			
Current:			
Personnel	224,930	224,930	-
Operating services and supplies	63,312	63,312	-
Project Care			
Capital outlay			
Debt Service			
Other	29,715	29,715	-
Travel			-
Total Expenditures	317,957	317,957	-
Excess of Revenues over (under) Expenditures	(286,399)	(286,399)	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	286,399	286,399	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-1

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	10,810	10,810	-
State of Louisiana			
Other:			
Contributions	5,000	5,000	-
Project Care			
Other			
Total Revenues	15,810	15,810	-
EXPENDITURES			
Current:			
Personnel	21,372	21,372	-
Operating services and supplies	2,148	2,148	-
Project Care			
Capital outlay			
Debt Service			
Other	212	212	-
Travel			
Total Expenditures	23,732	23,732	
Excess of Revenues over (under) Expenditures	(7,922)	(7,922)	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	7,922	7,922	
Operating transfers out			-
Excess (deficiency) of revenues and other sources over expenditures and other use	$ -	$ -	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - SENIOR CENTER

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	17,122	17,122	-
State of Louisiana			
Other:			
Contributions			
Project Care			
Total Revenues	17,122	17,122	-
EXPENDITURES			
Current:			
Personnel			
Operating services and supplies			
Project Care			
Capital outlay			
Debt Service			
Other			
Total Expenditures	-	-	-
Excess of Revenues over (under) Expenditures	17,122	17,122	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out	(17,122)	(17,122)	(-)
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-2

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	10,050	10,050	-
State of Louisiana			
Other:			
Contributions	8,493	8,493	-
Project Care			
Other			
Total Revenues	18,543	18,543	-
EXPENDITURES			
Current:			
Personnel	73,078	73,078	-
Operating services and supplies	8,114	8,114	-
Project Care			
Capital outlay			
Debt Service			
Other	3,955	3,955	-
Travel			
Total Expenditures	85,147	85,147	-
Excess of Revenues over (under) Expenditures	(66,604)	(66,604)	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in	66,604	66,604	-
Operating transfers out			
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - AUDIT

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	559	559	-
State of Louisiana			
Other:			
Contributions			
Project Care			
Total Revenues	559	559	-
EXPENDITURES			
Current:			
Personnel			
Operating services and supplies			
Project Care			
Capital outlay			
Debt Service			
Other	559	559	-
Total Expenditures	559	559	-
Excess of Revenues over (under) Expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - PROJECT CARE

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.			
State of Louisiana			
Other:			
Contributions Project Care	5,639	5,639	-
Total Revenues	5,639	5,639	-
EXPENDITURES			
Current:			
Personnel			
Operating services and supplies	6,014	6,014	-
Project Care			
Capital outlay			
Debt Service			
Other			
Total Expenditures	6,014	6,014	-
Excess of Revenues over (under) Expenditures	(375)	(375)	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out			
Excess (deficiency) of revenues and other sources over expenditures and other uses	(375)	(375)	-

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - WEST BATON ROUGE MILLAGE

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$397,348	$397,348	$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.			
State of Louisiana			
Other:			
Contributions			
Project Care			
Total Revenues	397,348	397,348	-
EXPENDITURES			
Current:			
Personnel			
Operating services and supplies	485	485	-
Project Care			
Capital outlay	33,316	33,316	-
Debt Service	65,666	65,666	-
Other			
Total Expenditures	99,467	99,467	-
Excess of Revenues over (under) Expenditures	297,881	297,881	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out	(317,866)	(317,866)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$(19,985)	$(19,985)	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-F

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	748	748	-
State of Louisiana			
Other:			
Contributions			
Project Care			
Total Revenues	748	748	-
EXPENDITURES			
Current:			
Personnel			
Operating services and supplies			
Project Care			
Capital outlay			
Debt Service			
Other	748	748	-
Total Expenditures	748	748	-
Excess of Revenues over (under) Expenditures			
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - SUPPLEMENTAL SENIOR CENTER

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2001

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	4,158	4,158	-
State of Louisiana			
Other:			
Contributions			
Project Care			
Total Revenues	4,158	4,158	-
EXPENDITURES			
Current:			
Personnel			
Operating services and supplies			
Project Care			
Capital outlay			
Debt Service			
Other			
Total Expenditures	-	-	-
Excess of Revenues over (under) Expenditures	4,158	4,158	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out	(4,158)	(4,158)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND - PCOA

WEST BATON ROUGE COUNCIL ON AGING
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2000

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	$	$	$
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	21,779	21,779	-
State of Louisiana			
Other:			
Contributions			
Project Care			
Total Revenues	21,779	21,779	-
EXPENDITURES			
Current:			
Personnel			
Operating services and supplies			
Project Care			
Capital outlay			
Debt Service			
Other			
Total Expenditures	-	-	-
Excess of Revenues over (under) Expenditures	21,779	21,779	-
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Operating transfers out	(21,779)	(21,779)	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ -	$ -	$ -

Schedule 5

COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN GENERAL FIXED ASSETS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 2001

	Balance June 30, 2000	Additions	Deletions	Balance June 30, 2001
General Fixed Assets:				
Vehicles	136,895	33,316	-	170,211
Office Furniture and Equipment	45,661	-	15,989	29,672
Total Fixed Assets	$182,556	$ 33,316	$ 15,989	$199,883
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 18	1,780	-	-	1,780
Millage	171,265	21,366	11,313	181,318
Title III C-2	1,839		386	1,453
Title III B	4,076		1,176	2,900
Title III C-1	732	-	250	482
Title III D	-	-	-	-
Title III F	-	-	-	-
Line item	428		428	-
Senior center	1,754	-	1,754	-
Senior Activities	682	-	682	
Interest		11,950	-	11,950
Total Investments in General Fixed Assets	$182,556	$ 33,316	$ 15,989	$199,883

OTHER

FINDINGS AND RECOMMENDATIONS
Internal Accounting and Administrative Controls and Compliance

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2001

There were no material deficiencies found in compliance or in the Internal Accounting and Administrative Controls which required corrective action for the year ended June 30, 2001.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2001

Last year I reported no findings or recommendations related to internal controls or administrative controls which required corrective action.

EXIT CONFERENCE

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2001

The exit conference was held on September 11, 2001, the last day of field work of the audit. Those in attendance were Michael R. Choate, Certified Public Accountant; and Marsha B. Turner, Executive Director of the Council. The observations and findings of the audit were discussed.