

***CENLA AREA AGENCY ON AGING***  
***FINANCIAL REPORT***  
***FOR THE YEAR ENDED JUNE 30, 2006***

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 2-7-07

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# ROZIER, HARRINGTON & MCKAY

## CERTIFIED PUBLIC ACCOUNTANTS

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**M. DALE HARRINGTON, CPA**  
**RETIRED - 2005**

October 27, 2006

### Independent Auditors' Report

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

We have audited the accompanying statement of financial position of the Cenla Area Agency on Aging as of June 30, 2006, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2006, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

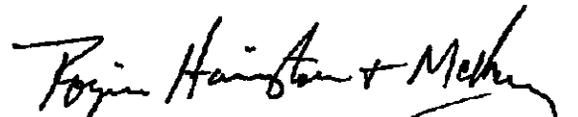
In accordance with Government Auditing Standards, we have also issued a report dated October 27, 2006, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

-Members-

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Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The departmentalized statement of activities and the statements of activities for various programs listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Cenla Area Agency on Aging. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

# **CENLA AREA AGENCY ON AGING**

## **Statement of Financial Position**

**June 30, 2006**

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### **ASSETS**

#### **Current Assets**

Cash and Cash Equivalents	\$ 592,246
Receivables	56,955
Other Assets	-
Total Current Assets	<u>649,201</u>

Property and Equipment, net	<u>172,012</u>
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Total Assets	<u>\$ 821,213</u>
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### **LIABILITIES & NET ASSETS**

#### **Current Assets**

Accounts and Other Payables	\$ 252,218
Deferred Revenue	11,250
Current Portion of Long Term Debt	<u>7,904</u>
Total Current Liabilities	271,372

#### **Long Term Liabilities**

Notes Payable	83,665
Compensated Absences Payable	<u>18,620</u>
Total Liabilities	<u>373,657</u>

#### **Net Assets**

Unrestricted	216,448
Temporarily Restricted	<u>231,108</u>
Total Net Assets	<u>447,556</u>

Total Liabilities and Net Assets	<u>\$ 821,213</u>
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*The accompanying notes are an integral part of the financial statements.*

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities***

***For the Year Ended June 30, 2006***

	Unrestricted	Temporarily Restricted	Total
<b><u>Public Support, Revenues, and Reclassifications</u></b>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 2,615,047	\$ 2,615,047
Grants - Aging & Disability Resources	-	23,483	23,483
Contributions	-	12,802	12,802
Interest Income	22,288	-	22,288
Miscellaneous	25,095	31,650	56,745
Net Assets Released From Restrictions	2,649,046	(2,649,046)	-
Total	2,696,429	33,936	2,730,365
<b><u>Expenses</u></b>			
<b>Program Services</b>			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	92,673	-	92,673
Title III C Area Agency Administration	170,811	-	170,811
Louisiana Medication Assistance	106,960	-	106,960
Title III B Services	435,933	-	435,933
Title C-1 Congregate Meals	452,703	-	452,703
Title C-2 Home Delivered Meals	984,123	-	984,123
Senior Center	74,476	-	74,476
Title III D Disease Prevention and Health Promotion	27,179	-	27,179
Title III E Caregiver Support	213,104	-	213,104
Audits	27,887	-	27,887
Disaster Relief	20,000	-	20,000
Supplemental Senior Center	3,649	-	3,649
Total G.O.E.A.	2,609,498	-	2,609,498
Evacuee Assistance	553	-	553
Aging & Disability Resources	1,044	-	1,044
Community Connections	27,810	-	27,810
Total Program Expenses	2,638,905	-	2,638,905
<b>Support Services</b>			
General and Administrative	3,548	-	3,548
Total Expenses	2,642,453	-	2,642,453
Change in Net Assets	53,976	33,936	87,912
Net Assets - Beginning	162,472	197,172	359,644
Net Assets - Ending	\$ 216,448	\$ 231,108	\$ 447,556

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

# **GENLA AREA AGENCY ON AGING**

## ***Statement of Cash Flows***

***For the Year Ended June 30, 2006***

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### **Operating Activities**

Change in Net Assets	\$ 87,912
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities	
Depreciation	6,092
(Increase) Decrease in Accounts Receivable	(19,359)
(Increase) Decrease in Other Assetss	1,112
Increase (Decrease) in Accounts Payable	(38,146)
Increase (Decrease) in Deferred Revenue	11,250
Net Cash Provided by Operating Activities	<u>48,861</u>

### **Investing Activities**

Purchases of Equipment	<u>(22,439)</u>
Net Cash Provided by Investing Activities	<u>(22,439)</u>

### **Financing Activities**

Repayment of Notes Payable	(7,224)
Change in Compensated Absences	<u>(3,600)</u>
Net Cash Provided by Financing Activities	<u>(10,824)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	15,598
Cash and Cash Equivalents - Beginning	<u>576,648</u>
Cash and Cash Equivalents - Ending	<u>\$ 592,246</u>

### **Supplemental Data:**

For the year ended June 30, 2006, \$8,628 was paid for interest and no payments were made for income taxes. Furthermore, there were no noncash investing or financing activities.

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

# **CENLA AREA AGENCY ON AGING**

## ***Notes to Financial Statements***

***June 30, 2006***

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### **NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION**

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

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

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

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

#### **BASIS OF PRESENTATION**

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

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

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

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

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

# **CENLA AREA AGENCY ON AGING**

## ***Notes to Financial Statements***

***June 30, 2006***

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### **PROMISES TO GIVE:**

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

### **CASH AND CASH EQUIVALENTS:**

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

### **LAND, BUILDINGS AND EQUIPMENT:**

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

### **DONATIONS**

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

### **COMPENSATED ABSENCES**

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

### **NOTE 2 - CASH**

Amounts reported as cash at June 30, 2006 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Interest bearing demand deposits	591,946	626,969
<b>Total Cash</b>	<b>\$ 592,246</b>	<b>\$ 626,969</b>

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$491,946. However, the uninsured deposits are secured by pledged securities with a market value of \$894,665 at June 30, 2006. Louisiana imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

# **CENLA AREA AGENCY ON AGING**

## ***Notes to Financial Statements***

***June 30, 2006***

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### **NOTE 3 - ACCOUNTS RECEIVABLE**

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2006 are summarized as follows:

Receivables from sub-recipient organizations	\$ 17,939
Governor's Office of Elderly Affairs	34,624
Other Receivables	4,392
<hr/>	
Receivables	\$ 56,955

### **NOTE 4 - PROPERTY AND EQUIPMENT**

Property and equipment utilized by the Agency at June 30, 2006 is presented as follows:

Office furniture and equipment	\$ 39,762
Office building	169,985
<hr/>	
Total	209,747
Accumulated Depreciation	(37,735)
<hr/>	
Property and Equipment, net	\$ 172,012

For the year ended June 30, 2006, depreciation expense totaled \$6,091.

### **NOTE 5 - COMPENSATION OF BOARD MEMBERS**

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

### **NOTE 6 - TEMPORARILY RESTRICTED NET ASSETS**

A portion of the Agency's net assets are restricted for particular activities. These restrictions are described as follows:

Funds provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs.	\$ 211,359
Funds provided by various individuals to assist with disaster relief for elderly storm victims.	12,249

# **CENLA AREA AGENCY ON AGING**

## **Notes to Financial Statements**

**June 30, 2006**

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Funds provided by the Huie-Dellnon Trust restricted for the purpose of developing special programs with Senior Centers	7,500
<hr/>	
Temporarily Restricted Net Assets	\$ 231,108

### **NOTE 7 – NOTES PAYABLE**

Notes payable consist of a bank loan dated October 5, 1999 in the original amount of \$130,000. The balance of the note and accrued interest are payable on demand; however, in the absence of a demand, principal and interest are payable in 180 monthly installments with the final installment due October 5, 2014. Interest accrues at an annual rate of 8.9%. The loan is secured by a continuing security interest in the Agency's bank deposits. Scheduled maturities are summarized as follows:

<u>Fiscal Year Ending June 30<sup>th</sup>:</u>	
2007	\$ 7,904
2008	8,648
2009	9,462
2010	10,353
2011	11,327
Thereafter	43,875
<hr/>	
Total	91,569
Current Portion	7,904
<hr/>	
Long Term Portion	\$ 83,665

For the year ended June 30, 2006, interest expensed totaled approximately, \$8,628.

### **NOTE 8 – RETIREMENT BENEFITS**

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$6,135.

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**M. DALE HARRINGTON, CPA**  
**RETIRED - 2005**

October 27, 2006

**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**

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

We have audited the financial statements of the Cenla Area Agency on Aging, as of and for the year ended June 30, 2006, and have issued our report thereon dated October 27, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States 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 Cenla Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 *Government Auditing Standards*.

### Internal Control Over Financial Reporting

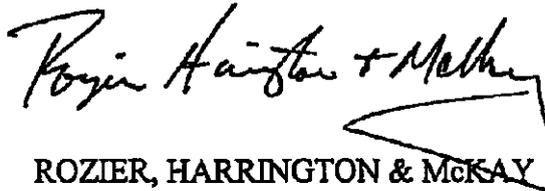
In planning and performing our audit, we considered the Cenla Area Agency on Aging's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over 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

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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 operation that we consider to be material weaknesses.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.



Handwritten signature in cursive script: Royce Harrington + McKay. The signature is enclosed in a hand-drawn triangular box.

ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

# ROZIER, HARRINGTON & MCKAY

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RETIRED - 2005

October 27, 2006

### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

#### Compliance

We have audited the compliance of the Cenla Area Agency on Aging with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2006. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Cenla Area Agency on Aging's management. Our responsibility is to express an opinion on Cenla Area Agency on Aging's compliance based on our audit.

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

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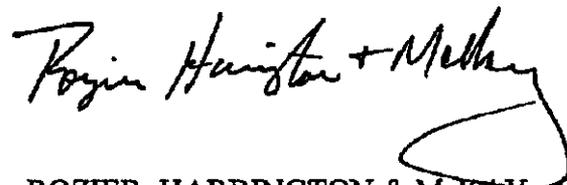
In our opinion Cenla Area Agency on Aging complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006.

Internal Control Over Compliance

The management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Cenla Area Agency on Aging's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operating of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirement of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of Cenla Area Agency on Aging's management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

# **CENLA AREA AGENCY ON AGING**

## ***Schedule of Findings and Questioned Cost For the year ended June 30, 2006***

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### **Part I - Summary of Auditor's Results:**

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2006 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2006 are presented as follows:

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

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

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

- None

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

- None

# **CENLA AREA AGENCY ON AGING**

## **Management's Corrective Action Plan**

**For the year ended June 30, 2006**

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

# **CENLA AREA AGENCY ON AGING**

## ***Schedule of Prior Year Findings and Questioned Cost For the year ended June 30, 2006***

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

# CENLA AREA AGENCY ON AGING

## *Departmentalized Statement of Activities Governor's Office of Elderly Affairs Programs For the Year Ending June 30, 2006*

	Title III B		Title III C		Louisiana Medication Assistance		Title III B Services		Title III C		Senior Center		N.S.I.P.		Title III D		Title III E		Audits		Disaster Relief		Supplemental		Total	
	Ombudsman	Area Admin.	Area Admin.	Admin.	Assistance	Medication	Assistance	Services	C-1	C-2	Center	Center	N.S.I.P.	III D	III E	III E	Audits	Relief	Center	Center	Relief	Center	G.O.E.A.			
<b>Support, Revenues and Transfers</b>																										
Governor's Office of Elderly Affairs	\$ 92,673	\$ 170,811	\$ 170,811	\$ 170,811	\$ 106,960	\$ 106,960	\$ 435,933	\$ 342,532	\$ 812,582	\$ 74,476	\$ 305,200	\$ 27,179	\$ 213,104	\$ 9,948	\$ 20,000	\$ 3,649	\$ 2,615,047									
Miscellaneous								13,711						17,939											31,650	
<b>Total Support, Revenues and Transfers</b>	<b>92,673</b>	<b>170,811</b>	<b>170,811</b>	<b>170,811</b>	<b>106,960</b>	<b>106,960</b>	<b>435,933</b>	<b>356,243</b>	<b>812,582</b>	<b>74,476</b>	<b>305,200</b>	<b>27,179</b>	<b>213,104</b>	<b>27,887</b>	<b>20,000</b>	<b>3,649</b>	<b>2,646,697</b>									
<b>EXPENSES</b>																										
Salaries	59,883				70,430	70,430	17,613																		245,225	
Fringe benefits	12,596				9,371	9,371	4,554																		50,137	
Travel	10,069				1,275	1,275	142																		20,148	
Operating services	9,008				22,514	22,514	2,493							27,000											100,168	
Operating supplies	1,117				3,370	3,370	198							887											7,653	
Other																										
<b>Grants to sub-recipients:</b>																										
Avoyelles Council on Aging							67,119		74,417			4,425	31,285					9,000							186,246	
Catahoula Council on Aging							32,731	17,642	27,147			2,370	13,467												93,357	
Concordia Council on Aging							40,426	6,849	20,549			2,927	21,990												92,741	
Grant Council on Aging							34,683	12,029	45,631			2,511	18,247					1,000							114,101	
Legal Services on Central Louisiana							21,070																		42,380	
Lasalle Council on Aging							35,535	7,370	12,178			2,318	16,360					600							74,361	
Rapides Council on Aging							129,911		49,315			9,407	67,232					100							255,965	
Rapides Senior Center											74,476							8,400					3,649		86,525	
Winn Council on Aging							49,458	21,209	31,830			3,221	23,213					900							129,831	
Bateman - Caterer																										
Raw Food								176,267	313,477																489,744	
Non Edibles								211,337	409,579																620,916	
<b>Total expenses</b>	<b>92,673</b>	<b>170,811</b>	<b>170,811</b>	<b>170,811</b>	<b>106,960</b>	<b>106,960</b>	<b>435,933</b>	<b>452,703</b>	<b>984,123</b>	<b>74,476</b>	<b>305,200</b>	<b>27,179</b>	<b>213,104</b>	<b>27,887</b>	<b>20,000</b>	<b>3,649</b>	<b>2,609,498</b>									
<b>Transfers in (Out)</b>								<b>96,460</b>	<b>171,541</b>		<b>(268,001)</b>															
<b>Change in Net Assets</b>																										
Beginning net assets (deficit)																										
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,359	

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title IIIB Ombudsman**

**For the year ended June 30, 2006**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 92,673</u>	<u>\$ 92,673</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Salaries	59,273	59,883	(610)
Fringe benefits	12,424	12,596	(172)
Travel	10,800	10,069	731
Operating services	10,475	9,008	1,467
Operating supplies	<u>1,390</u>	<u>1,117</u>	<u>273</u>
<b>Total expenses</b>	<u>94,362</u>	<u>92,673</u>	<u>1,689</u>
<b>Change in Net Assets</b>	<u>\$ (1,689)</u>	<u>\$ -</u>	<u>\$ 1,689</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual Title IIIC Area Agency Administration For the year ended June 30, 2006***

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 170,811</u>	<u>\$ 170,811</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Salaries	101,217	97,299	3,918
Fringe benefits	21,219	23,616	(2,397)
Travel	13,021	8,662	4,359
Operating services	34,540	39,153	(4,613)
Operating supplies	2,632	2,081	551
Other	<u>6,000</u>	<u>-</u>	<u>6,000</u>
<b>Total expenses</b>	<u>178,629</u>	<u>170,811</u>	<u>7,818</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ (7,818)</u>	<u>\$ -</u>	<u>\$ 7,818</u>

# **CENLA AREA AGENCY ON AGING**

## ***Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2006***

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 116,845</u>	<u>\$ 106,960</u>	<u>\$ (9,885)</u>
<b><u>Expenses</u></b>			
Salaries	67,464	70,430	(2,966)
Fringe benefits	14,143	9,371	4,772
Travel	1,056	1,275	(219)
Operating services	23,512	22,514	998
Operating supplies	1,715	3,370	(1,655)
Other	8,955	-	8,955
<b>Total expenses</b>	<u>116,845</u>	<u>106,960</u>	<u>9,885</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual Title IIIB Support Services For the year ended June 30, 2006**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 435,933</u>	<u>\$ 435,933</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Salaries	17,864	17,613	251
Fringe benefits	3,744	4,554	(810)
Travel	450	142	308
Operating services	3,036	2,493	543
Operating supplies	374	198	176
Grants to sub-recipients:			
Avoyelles Council on Aging	67,119	67,119	-
Catahoula Council on Aging	32,731	32,731	-
Concordia Council on Aging	40,426	40,426	-
Grant Council on Aging	34,683	34,683	-
Legal Service of Cenla	21,071	21,070	1
Lasalle Council on Aging	35,535	35,535	-
Rapides Council on Aging	129,910	129,911	(1)
Winn Council on Aging	49,458	49,458	-
<b>Total expenses</b>	<u>436,401</u>	<u>435,933</u>	<u>468</u>
<b>Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ (468)</u>	<u>\$ -</u>	<u>\$ 468</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title III C-1**

**For the year ended June 30, 2006**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	\$ 342,532	\$ 342,532	\$ -
Miscellaneous - Rapides Senior Center	-	13,711	13,711
<b>Total Revenue</b>	<u>342,532</u>	<u>356,243</u>	<u>13,711</u>
<b><u>Expenses</u></b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	14,231	17,642	(3,411)
Concordia Council on Aging	5,298	6,849	(1,551)
Grant Council on Aging	3,122	12,029	(8,907)
Lasalle Council on Aging	6,613	7,370	(757)
Winn Council on Aging	21,162	21,209	(47)
Bateman	292,106	387,604	(95,498)
<b>Total expenses</b>	<u>342,532</u>	<u>452,703</u>	<u>(110,171)</u>
<b>Transfers</b>	<u>-</u>	<u>96,460</u>	<u>(96,460)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title III C-2**

**For the year ended June 30, 2006**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Governor's Office of Elderly Affairs	<u>\$ 812,582</u>	<u>\$ 812,582</u>	<u>\$ -</u>
<b>Expenses</b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	62,862	74,417	(11,555)
Catahoula Council on Aging	30,787	27,147	3,640
Concordia Council on Aging	23,041	20,549	2,492
Grant Council on Aging	43,562	45,631	(2,069)
Lasalle Council on Aging	12,668	12,178	490
Rapides Council on Aging	59,856	49,315	10,541
Winn Council on Aging	26,780	31,830	(5,050)
Bateman	<u>553,026</u>	<u>723,056</u>	<u>(170,030)</u>
<b>Total expenses</b>	<u>812,582</u>	<u>984,123</u>	<u>(171,541)</u>
<b>Transfers</b>	<u>-</u>	<u>171,541</u>	<u>(171,541)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual Senior Center For the year ended June 30, 2006**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 74,476</u>	<u>\$ 74,476</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	-	-	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	-	-	-
Lasalle Council on Aging	-	-	-
Rapides Senior Center	74,476	74,476	-
Winn Council on Aging	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenses</b>	<u>74,476</u>	<u>74,476</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2006**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 297,417</u>	<u>\$ 305,200</u>	<u>\$ 7,783</u>
<b><u>Expenses</u></b>			
Bateman	<u>297,417</u>	<u>-</u>	<u>297,417</u>
<b>Total expenses</b>	<u>297,417</u>	<u>-</u>	<u>297,417</u>
<b>Transfers</b>	<u>-</u>	<u>(268,001)</u>	<u>(268,001)</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ 37,199</u>	<u>\$ 37,199</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title IIID**

**For the year ended June 30, 2006**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 27,179</u>	<u>\$ 27,179</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Salaries	-	-	-
Fringe benefits	-	-	-
Grants to sub-recipients:			
Avoyelles Council on Aging	4,425	4,425	-
Catahoula Council on Aging	2,370	2,370	-
Concordia Council on Aging	2,927	2,927	-
Grant Council on Aging	2,511	2,511	-
Lasalle Council on Aging	2,318	2,318	-
Rapides Council on Aging	9,407	9,407	-
Winn Council on Aging	<u>3,221</u>	<u>3,221</u>	<u>-</u>
<b>Total expenses</b>	<u>27,179</u>	<u>27,179</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual**

### **Title III E**

**For the year ended June 30, 2006**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Governor's Office of Elderly Affairs	<u>\$ 213,104</u>	<u>\$ 213,104</u>	<u>\$ -</u>
<b>Expenses</b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	31,224	31,285	(61)
Catahoula Council on Aging	16,725	13,467	3,258
Concordia Council on Aging	20,656	21,990	(1,334)
Grant Council on Aging	17,722	18,247	(525)
Legal Service of Cenla	21,310	21,310	-
Lasalle Council on Aging	16,360	16,360	-
Rapides Council on Aging	66,380	67,232	(852)
Winn Council on Aging	<u>22,727</u>	<u>23,213</u>	<u>(486)</u>
<b>Total expenses</b>	<u>213,104</u>	<u>213,104</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual Sub-Recipient Audits For the year ended June 30, 2006**

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	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Intergovernmental - Governor's Office of Elderly Affairs	\$ 9,948	\$ 9,948	\$ -
Sub-Recipient Audit Assessments	<u>20,968</u>	<u>17,939</u>	<u>(3,029)</u>
<b>Total Revenues</b>	<u>30,916</u>	<u>27,887</u>	<u>(3,029)</u>
<b><u>Expenses</u></b>			
Operating services	30,460	27,000	3,460
Operating supplies	<u>456</u>	<u>887</u>	<u>(431)</u>
<b>Total expenses</b>	<u>30,916</u>	<u>27,887</u>	<u>3,029</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **CENLA AREA AGENCY ON AGING**

## **Statement of Activities - Budget and Actual Supplemental Senior Center For the year ended June 30, 2006**

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Governor's Office of Elderly Affairs	<u>\$ 3,649</u>	<u>\$ 3,649</u>	<u>\$ -</u>
<b><u>Expenses</u></b>			
Grants to sub-recipients:			
Avoyelles Council on Aging	-	-	-
Catahoula Council on Aging	-	-	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	-	-	-
Lasalle Council on Aging	-	-	-
Rapides Senior Center	3,649	3,649	-
Winn Council on Aging	-	-	-
	<u>3,649</u>	<u>3,649</u>	<u>-</u>
<b>Total expenses</b>	<u>3,649</u>	<u>3,649</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **GENLA AREA AGENCY ON AGING**

## ***Changes in Property and Equipment For the year ended June 30, 2006***

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b><u>Property and Equipment</u></b>				
Office Furniture and Equipment	\$ 22,900	\$ 22,439	\$ 5,577	\$ 39,762
Office Building	<u>169,985</u>	<u>-</u>	<u>-</u>	<u>169,985</u>
Total	192,885	22,439	5,577	209,747
Accumulated Depreciation	<u>(37,220)</u>	<u>(6,091)</u>	<u>(5,577)</u>	<u>(37,734)</u>
Property and Equipment, net	<u>\$ 155,665</u>	<u>\$ 16,348</u>	<u>\$ -</u>	<u>\$ 172,013</u>

# **CENLA AREA AGENCY ON AGING**

## ***Schedule of Expenditures of Federal Awards For the year ended June 30, 2006***

<b>FEDERAL GRANTOR / Pass-through Grantor / Program Title</b>	<b>Federal CFDA Number</b>	<b>Grant Year Ended</b>	<b>Program or Award Amount</b>	<b>Revenue Recognized</b>	<b>Federal Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Pass-through the Governor's Office of Elderly Affairs					
Title IIIB - Ombudsman	93.044	6/30/06	\$ 78,772	\$ 78,772	\$ 78,772
Title IIIB - Support Services	93.044	6/30/06	380,398	380,398	380,398
* Subtotal - CFDA 93.044			<u>459,170</u>	<u>459,170</u>	<u>459,170</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/06	128,108	128,108	128,108
C-1 Congregate Meals	93.045	6/30/06	330,434	330,434	330,434
C-2 In-Home Delivered Meals	93.045	6/30/06	255,230	255,230	255,230
* Subtotal - CFDA 93.045			<u>713,772</u>	<u>713,772</u>	<u>713,772</u>
Title IIID - In-Home Services	93.043	6/30/06	27,179	27,179	27,179
Title IIIE - Caregiver	93.052	6/30/06	159,828	159,828	159,828
Disaster Assistance	93.048	6/30/06	20,000	20,000	20,000
Nutritional Services Incentive Program	93.053	6/30/06	305,200	305,200	268,001
Total Governor's Office of Elderly Affairs			1,685,149	1,685,149	1,647,950
Pass-through the Meals on Wheels Association of America					
Special Programs for the Aging - Discretionary Projects	93.048		75,000	-	15,512
Total U.S. Dept. of Health and Human Services			<u>1,760,149</u>	<u>1,685,149</u>	<u>1,663,462</u>
Total			<u>\$ 1,760,149</u>	<u>\$ 1,685,149</u>	<u>\$ 1,663,462</u>

### **Note**

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

\* Denotes Major Programs