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**CAJUN AREA AGENCY ON AGING, INC.
LAFAYETTE, LOUISIANA**

**AUDIT REPORT OF ALL FUNDS
YEAR ENDED
June 30, 2007**

**ROLAND D. KRAUSHAAR
CERTIFIED PUBLIC ACCOUNTANT**

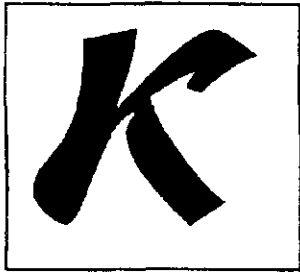
ALEXANDRIA, LOUISIANA

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 7/23/08

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Roland D. Kraushaar
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

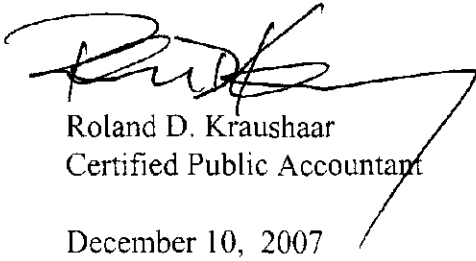
I have audited the accompanying general purpose financial statements of the Cajun Area Agency on Aging, Inc., for the year ended June 30, 2007, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 general purpose 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 Cajun Area Agency on Aging, Inc., as of June 30, 2007, and the results of operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated December 10, 2007 on my consideration of Cajun Area Agency 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 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 Organization", 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.



Roland D. Kraushaar
Certified Public Accountant

December 10, 2007

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007 and 2006

| | <u>GOVERNMENTAL</u> | | <u>ACCOUNT GROUP</u> | | <u>TOTALS</u> | |
|--|---------------------|------------------------|----------------------|-----------------------|--------------------------|---------------------|
| | <u>FUND TYPES</u> | | <u>GENERAL</u> | <u>GENERAL</u> | <u>(MEMORANDUM ONLY)</u> | |
| | <u>GENERAL</u> | <u>SPECIAL REVENUE</u> | <u>FIXED ASSETS</u> | <u>LONG-TERM DEBT</u> | <u>2007</u> | <u>2006</u> |
| <u>ASSETS AND OTHER DEBITS</u> | | | | | | |
| <u>ASSETS</u> | | | | | | |
| Cash | \$ 1,363,401 | \$ - | \$ - | \$ - | \$ 1,363,401 | \$ 1,255,415 |
| Accounts receivable | 139,284 | - | - | - | 139,284 | 123,930 |
| Prepaid expenses | 19,153 | - | - | - | 19,153 | 19,269 |
| Interfund receivables | - | 722,844 | - | - | 722,844 | 716,295 |
| Fixed assets | - | - | 770,779 | - | 770,779 | 737,339 |
| <u>OTHER DEBITS</u> | | | | | | |
| Amounts to be provided for | | | | | | |
| Retirement of general | | | | | | |
| Long-term debt | - | - | - | 14,289 | 14,289 | 15,257 |
| Total assets and other debits | <u>\$ 1,521,838</u> | <u>\$ 722,844</u> | <u>\$ 770,779</u> | <u>\$ 14,289</u> | <u>\$ 3,029,750</u> | <u>\$ 2,867,505</u> |
| <u>LIABILITIES, FUND EQUITY AND OTHER CREDITS</u> | | | | | | |
| <u>LIABILITIES</u> | | | | | | |
| Accounts payable | \$ 376,510 | \$ - | \$ - | \$ - | \$ 376,510 | \$ 409,543 |
| Deferred revenue | 7,083 | - | - | - | 7,083 | 7,083 |
| Interfund payable | 722,844 | - | - | - | 722,844 | 716,295 |
| Accumulated compensated absences | - | - | - | 14,289 | 14,289 | 15,257 |
| Note payable - building | - | - | - | - | - | - |
| Total liabilities | <u>\$ 1,106,437</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,289</u> | <u>\$ 1,120,726</u> | <u>\$ 1,148,178</u> |
| <u>FUND EQUITY AND OTHER CREDITS</u> | | | | | | |
| <u>FUND EQUITY</u> | | | | | | |
| Fund Balance | | | | | | |
| Reserved | \$ - | \$ 722,844 | \$ - | \$ - | \$ 722,844 | \$ 706,145 |
| Unreserved | 415,401 | - | - | - | 415,401 | 275,843 |
| Total fund balances | <u>\$ 415,401</u> | <u>\$ 722,844</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,138,245</u> | <u>\$ 981,988</u> |
| <u>OTHER CREDITS</u> | | | | | | |
| Investments in general fixed assets | \$ - | \$ - | \$ 770,779 | \$ - | \$ 770,779 | \$ 737,339 |
| Total fund equity and other credits | <u>\$ 415,401</u> | <u>\$ 722,844</u> | <u>\$ 770,779</u> | <u>\$ -</u> | <u>\$ 1,909,024</u> | <u>\$ 1,719,327</u> |
| Total liabilities, fund equity and other credits | <u>\$ 1,521,838</u> | <u>\$ 722,844</u> | <u>\$ 770,779</u> | <u>\$ 14,289</u> | <u>\$ 3,029,750</u> | <u>\$ 2,867,505</u> |

See notes to financial statements.

**COMBINED STATEMENT OF REVENUE, EXPENDITURE AND CHANGES
IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES**

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Years ended June 30, 2007 and 2006

| | <u>GENERAL</u> | <u>SPECIAL REVENUE</u> | <u>TOTALS</u> <u>MEMORANDUM ONLY</u> | |
|--|-------------------|----------------------------|---|---------------------|
| | | | <u>2007</u> | <u>2006</u> |
| <u>REVENUES</u> | | | | |
| Intergovernmental: | | | | |
| Governor's Office of Elderly Affairs | \$ - | \$ 3,880,314 | \$ 3,880,314 | \$ 3,901,590 |
| Miscellaneous | 164,640 | 155,527 | 320,167 | 334,827 |
| Total Revenues | <u>\$ 164,640</u> | <u>\$ 4,035,841</u> | <u>\$ 4,200,481</u> | <u>\$ 4,236,417</u> |
| <u>EXPENDITURES</u> | | | | |
| CURRENT | | | | |
| Administrative salaries | \$ - | \$ 244,247 | \$ 244,247 | \$ 237,196 |
| Fringe benefits | - | 70,427 | 70,427 | 66,895 |
| Travel | - | 22,492 | 22,492 | 18,038 |
| Operating services | 2,794 | 287,493 | 290,287 | 283,868 |
| Operating supplies | 13,757 | 73,516 | 87,273 | 39,115 |
| Other costs | 503 | 53,034 | 53,537 | 105,063 |
| CAPITAL OUTLAY | - | 33,440 | 33,440 | 18,287 |
| MEALS | - | 1,592,389 | 1,592,389 | 1,527,808 |
| GRANTS TO SUB-RECIPIENTS | - | 1,650,131 | 1,650,131 | 1,779,112 |
| TOTAL EXPENDITURES | <u>\$ 17,054</u> | <u>\$ 4,027,169</u> | <u>\$ 4,044,223</u> | <u>\$ 4,075,382</u> |
| <u>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</u> | <u>\$ 147,586</u> | <u>\$ 8,672</u> | <u>\$ 156,258</u> | <u>\$ 161,035</u> |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| <u>USES</u> | | | | |
| Operating transfers in | \$ - | \$ 484,357 | \$ 484,357 | 493,927 |
| Operating transfers out | (8,028) | (476,328) | (484,356) | (493,926) |
| Loan proceeds | - | - | - | - |
| Debt service - Interest | - | - | - | (581) |
| - Principal | - | - | - | (73,113) |
| Total other sources(uses) | <u>\$ (8,028)</u> | <u>\$ 8,029</u> | <u>\$ 1</u> | <u>\$ (73,693)</u> |
| <u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u> | <u>\$ 139,558</u> | <u>\$ 16,701</u> | <u>\$ 156,259</u> | <u>\$ 87,342</u> |
| <u>FUND BALANCES</u> | | | | |
| Beginning of year | 275,843 | 706,143 | 981,986 | 894,644 |
| Fund Balance Adjustment | - | - | - | - |
| End of year | <u>\$ 415,401</u> | <u>\$ 722,844</u> | <u>\$ 1,138,245</u> | <u>\$ 981,986</u> |

See notes to financial statements.

COMBINED STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCES
BUDGET(GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year Ended June 30, 2007

| | <u>GENERAL FUND</u> | | | <u>SPECIAL REVENUE FUNDS</u> | | |
|--|---------------------|-------------------|---|------------------------------|---------------------|---|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
| <u>REVENUE</u> | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ 3,975,806 | \$ 3,880,314 | \$ (95,492) |
| Miscellaneous | 164,530 | 164,640 | (110) | 155,567 | 155,527 | (40) |
| Total Revenue | <u>\$ 164,530</u> | <u>\$ 164,640</u> | <u>\$ (110)</u> | <u>\$ 4,131,373</u> | <u>\$ 4,035,841</u> | <u>\$ (95,532)</u> |
| <u>EXPENDITURES</u> | | | | | | |
| <u>CURRENT</u> | | | | | | |
| Administrative salaries | \$ - | \$ - | \$ - | \$ 243,236 | \$ 244,247 | \$ (1,011) |
| Fringe benefits | - | - | - | 71,026 | 70,427 | 599 |
| Travel | - | - | - | 23,543 | 22,492 | 1,051 |
| Operating services | 2,794 | 2,794 | - | 279,145 | 287,493 | (8,348) |
| Operating supplies | 13,757 | 13,757 | - | 64,093 | 73,516 | (9,423) |
| Other costs | 503 | 503 | - | 146,867 | 53,034 | 93,833 |
| CAPITAL OUTLAY | - | - | - | 33,153 | 33,440 | (287) |
| MEALS | - | - | - | 1,647,857 | 1,592,389 | 55,468 |
| GRANTS TO SUB-RECIPIENTS | - | - | - | 1,672,207 | 1,650,131 | 22,076 |
| TOTAL EXPENDITURES | <u>\$ 17,054</u> | <u>\$ 17,054</u> | <u>\$ -</u> | <u>\$ 4,181,127</u> | <u>\$ 4,027,169</u> | <u>\$ 153,958</u> |
| <u>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</u> | | | | | | |
| | <u>\$ 147,476</u> | <u>\$ 147,586</u> | <u>\$ (110)</u> | <u>\$ (49,754)</u> | <u>\$ 8,672</u> | <u>\$ 58,426</u> |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| <u>USES</u> | | | | | | |
| Operating transfers in | \$ - | \$ - | \$ - | 542,071 | 484,357 | \$ (57,714) |
| Operating transfers out | (14,856) | (8,028) | - | (476,727) | (476,328) | - |
| Loan proceeds | - | - | - | - | - | - |
| Debt service - Interest | - | - | - | - | - | - |
| - Principal | - | - | - | - | - | - |
| Total other sources(uses) | <u>\$ (14,856)</u> | <u>\$ (8,028)</u> | <u>\$ -</u> | <u>\$ 65,344</u> | <u>\$ 8,029</u> | <u>\$ (57,714)</u> |
| <u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u> | | | | | | |
| | <u>\$ 132,620</u> | <u>\$ 139,558</u> | <u>\$ (110)</u> | <u>\$ 15,590</u> | <u>\$ 16,701</u> | <u>\$ 712</u> |
| <u>FUND BALANCES</u> | | | | | | |
| Beginning of year | <u>275,843</u> | <u>275,843</u> | | <u>706,143</u> | <u>706,143</u> | |
| End of year | <u>\$ 408,463</u> | <u>\$ 415,401</u> | | <u>\$ 721,733</u> | <u>\$ 722,844</u> | |

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity:

In 1974, Gubernatorial Executive Order No. 54 initially established area agencies on aging. Gubernatorial Executive Order No. 80-16 of 1989 authorized the Governor's Office of Elderly Affairs to designate planning and service areas to coincide with the geographic boundaries of the 64 parishes of the state, and to designate area agencies therein. An area agency must be an organization whose single purpose is to administer programs for older persons, or a multipurpose agency with the authority and capacity to administer human services in the planning and service area. If it is a multipurpose agency, the Area Agency on Aging, Inc. must designate all its authority and responsibility for carrying out the responsibilities listed below to a single organizational unit in the agency unless the agency receives a waiver of this requirement from the Governor's Office of Elderly Affairs.

The purpose and function of the Cajun Area Agency on Aging, Inc., is to develop a comprehensive and coordinated service delivery system for the elderly and serve as the advocate and focal point for older persons by entering into agreements with the Governor's Office of Elderly Affairs and with providers of supportive and nutrition services. "Comprehensive and coordinated system" refers to a program of interrelated supportive and nutrition services designed to meet the needs of older persons in each planning and service area. This system is to be developed by the Agency over a period of time. The Cajun Area Agency on Aging, Inc. performs these functions throughout an eight parish area of South Louisiana.

B. Presentation of Statements:

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

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits 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 Louisiana Governmental Audit Guide.

C. *Fund Accounting:*

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

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

General Fund - The General Fund is the general operating fund of the Agency. 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.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

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

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

Title III-C Area Agency Administration Fund

The Title III-C Area Agency Administration Fund is used to account for the administration of special programs for the aging.

Title III-B Ombudsman Fund

The Ombudsman Fund is used to account for funds used to provide people age 60 and older residing in long-term care facilities a representative to ensure that such residents' rights are upheld, to resolve complaints by residents with the management of the long-term care facility, and to promote quality care at the facility.

Title III C-1 Fund

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.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

Title III C-2 Fund

Title III C-2 fund is used to account for funds which are used to provide nutritional home delivered meals to home-bound older persons.

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.

Provider Fund

The Provider Fund is used to account for additional meals provided that are not included in either the C-1 or C-2 programs.

Title III-E Caregiver Fund

The Title III-E Caregiver 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.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

Project Care Fund

The Project Care Fund is used to account for the administration of a program that is sponsored by Gulf States Utilities. Gulf States Utilities collects contributions from service customers and remits these funds to the Agency. The Agency in turn "passes through" these funds to the individual councils on aging.

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 Agency's financial statements.

NSIP Fund

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

Senior Rx Fund

The Senior Rx program helps link eligible seniors with assistance for obtaining their prescription medications.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

Resource Center Fund

The Resource Center provides one-stop access to all public programs for community and institutional long-term support.

Title III-D Preventive Health Fund

The Title III-D Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home 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 under-served and in which there are a large number of older individuals who have the greatest economic and social need.

D. Account Groups:

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

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of the Cajun Area Agency on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the appropriate Governmental Fund type when purchased.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

General Long-Term Debt

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

E. Basis of Accounting:

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

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

F. Transfers 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 accounted for through the various due from and due to accounts. Short-term interfund loans are classified as interfund receivables or payables.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

G. Budget Policy:

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

1. The Governor's Office of Elderly Affairs (GOEA) notifies the Agency each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year (June 30).
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. The Agency 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.
10. Expenditures cannot legally exceed appropriations on an individual fund level.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

H. Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Agency's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Total columns on the combined financial statements are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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

Assets which cost at least \$ 1,000 and which have an estimated useful life of greater than one year are capitalized as fixed assets. All fixed assets are stated at historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost. No depreciation has been provided on general fixed assets.

The Agency has classified its fixed assets as follows:

| | Balance <u>6/30/07</u> |
|-------------------------|---------------------------|
| Furniture and Equipment | \$144,424 |
| Building | <u>626,355</u> |
| Total | <u>\$770,779</u> |

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.

Lafayette, Louisiana

June 30, 2007

(Continued)

J. Compensated Absences:

For governmental fund types, the Agency'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 Agency'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.

K. Related Party Transactions:

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

L. 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 Agency (i.e., utility assistance funds). Restricted assets are offset by a corresponding reservation of the Agency's fund balance.

M. Reservation and Designations of Fund Balances:

The Agency "reserves" portions of its fund balance 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 Agency's management intends to expend certain resources in a designated manner.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

N. Prepaid Expenses:

The Agency 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 types 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 \$ 19,153 in prepaid expenses in the General Fund.

O. Management's Use of Estimates:

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

NOTE 2. REVENUE RECOGNITION - INTERGOVERNMENTAL, PROGRAM SERVICE FEES, PUBLIC SUPPORT, AND MISCELLANEOUS REVENUES

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 Agency to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

Program Service Fees

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

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

Public Support and Miscellaneous Revenues

The Agency encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2 and D programs. Utility assistance funds are provided from public donations via utility company 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, 2007, the carrying amount of the Agency's deposits was as follows:

| | |
|------------------------------|------------------------|
| Payroll | \$ 500 |
| Operating - checking | 721,980 |
| Money market savings | <u>640,721</u> |
| Cash on deposit in banks | <u>\$1,363,201</u> |

At June 30, 2007, the collected deposits held at the bank totaled \$1,479,710. Of that amount, \$1,379,710 is classified as credit risk Category 3. The bank has pledged additional collateral in the name of the Agency for the amount over the FDIC limit and these securities are held at the Federal Reserve Bank. However, it is the opinion of the Governmental Accounting Standards Board (GASB) that if the agreement between the Bank and the Agency is not in writing and approved by the Bank's Board of Directors, then the government may not be in compliance with the Financial Institution's Reform, Recovery and Enforcement Act of 1989 which discusses the depositor's rights to collateral. GASB states that the collateral described above should be classified as Category 3. This is the case with Cajun Area Agency. The following are descriptions of the three risk categories:

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

- (1) Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- (2) Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- (3) Category 3 - Uncollateralized, including securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name or those types of securities as described above.

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2007, consists of the following special revenue programs.

| | <u>Funding Agency</u> | <u>Amount</u> |
|---------------|-----------------------|-------------------|
| Audit | Various Councils | \$ 631 |
| Title III C-2 | Various Councils | 7,667 |
| Title III-E | Various Councils | 35 |
| General Fund | GOEA | 182 |
| DSSBG | GOEA | 38,440 |
| Provider | Various Councils | 9,258 |
| NSIP | GOEA | 71,143 |
| General Fund | Miscellaneous | 10,500 |
| Title III C-1 | Various Councils | <u>1,428</u> |
| | | <u>\$ 132,284</u> |

NOTE 5. CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets.

| | <u>Balance</u> <u>06/30/06</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>06/30/07</u> |
|----------------------------|-----------------------------------|------------------|------------------|-----------------------------------|
| Furniture & Equipment | \$110,983 | \$ 33,441 | \$ - | \$144,424 |
| Construction-In-Progress | <u>626,356</u> | <u>-</u> | <u>-</u> | <u>626,356</u> |
| Total General Fixed Assets | <u>\$737,339</u> | <u>\$ 33,441</u> | <u>\$ -</u> | <u>\$770,779</u> |

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

NOTE 6. BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for travel expenses incurred in accordance with the Agency's travel policies.

NOTE 7. INCOME TAX STATUS

The Agency, a non-profit corporation, is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.

NOTE 8. CHANGES IN LONG-TERM DEBT

The following is a summary of transactions relating to the Agency's long-term debt during the fiscal year.

| | <u>Balance</u> <u>06/30/06</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>06/30/07</u> |
|-----------------------------|-----------------------------------|------------------|-------------------|-----------------------------------|
| Accumulated unpaid vacation | \$ 15,257 | \$ - | \$ 968 | \$ 14,289 |
| Note payable - building | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$ 15,257</u> | <u>\$ -</u> | <u>\$ 968</u> | <u>\$ 14,289</u> |

NOTE 9. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no litigation pending against the Agency at June 30, 2007. Furthermore, the Agency's management believes that any potential lawsuits would be adequately covered by insurance.

The Agency receives revenue from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor and the Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Agency's financial position.

NOTE 10. FEDERALLY ASSISTED PROGRAMS

The Agency participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act Amendments of 1996. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Agency's management believes that further examinations would not result in any significant disallowed costs.

NOTE 11. ECONOMIC DEPENDENCY

The Agency receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Agency 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 Agency will receive in the next fiscal year.

NOTES TO FINANCIAL STATEMENTS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
June 30, 2007
(Continued)

NOTE 12. INTERFUND TRANSFERS

Operating transfers in and out are listed by fund for 2007:

Funds Transferred Out

| <u>Funds</u> | | <u>General</u> | | <u>Total</u> |
|-----------------------|----------------------|---------------------|---------------------|----------------------|
| <u>Transferred In</u> | <u>NSIP</u> | <u>Fund</u> | <u>Provider</u> | <u>In</u> |
| Senior Rx Fund | \$ - | \$ 4,829 | \$ - | \$ 4,829 |
| Title III C Admin | - | 639 | - | 639 |
| Title III C-2 | 393,198 | - | 49,448 | 442,646 |
| III B Ombudsman | - | 2,560 | - | 2,560 |
| III C-1 | <u>33,682</u> | <u>-</u> | <u>-</u> | <u>33,682</u> |
| Total Out | <u>\$426,880</u> | <u>\$ 8,028</u> | <u>\$49,448</u> | <u>\$484,356</u> |

NOTE 13. PENSION PLAN

The Agency provides a Simplified Employee Pension Individual Retirement Account for each of its qualified employees. During the fiscal year ended June 30, 2007, the Agency contributed 5% of covered wages to the plan at a cost of \$11,338. All employees are eligible to participate.

The agency is under no obligation for future contributions.

**COMBINING SCHEDULE OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS**

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year ended June 30, 2007

| | <u>III-B</u> <u>SUPPORTIVE</u> <u>SERVICES</u> | <u>III-B</u> <u>OMBUDS-</u> <u>MAN</u> | <u>AREA</u> <u>AGENCY</u> <u>ADMIN.</u> | <u>TITLE</u> <u>III-C-1</u> | <u>TITLE</u> <u>III-C-2</u> | <u>DSSBG</u> | <u>NCOA</u> <u>BEF</u> |
|--|--|--|---|--------------------------------|--------------------------------|------------------|---------------------------|
| REVENUES | | | | | | | |
| Intergovernmental: | | | | | | | |
| Governor's Office of Elderly Affairs | 731548 | \$ 113,112 | \$ 258,928 | \$ 462,593 | \$ 1,193,844 | \$ 38,440 | \$ - |
| Public Support | | | | | | | |
| Contracted Services | - | - | - | - | - | - | - |
| General Public | - | - | - | - | - | - | 5,000 |
| Total Revenues | <u>\$ 731,548</u> | <u>\$ 113,112</u> | <u>\$ 258,928</u> | <u>\$ 462,593</u> | <u>\$ 1,193,844</u> | <u>\$ 38,440</u> | <u>\$ 5,000</u> |
| EXPENDITURES | | | | | | | |
| CURRENT | | | | | | | |
| Administrative salaries | \$ - | \$ 52,664 | \$ 98,826 | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | - | 13,811 | 35,472 | - | - | - | - |
| Travel | - | 10,036 | 5,262 | - | - | - | - |
| Operating services | - | 29,319 | 74,593 | - | - | - | - |
| Operating supplies | - | 5,641 | 5,711 | - | - | - | - |
| Other costs | - | - | 32,116 | - | - | - | - |
| CAPITAL OUTLAY | - | 4,201 | 7,587 | - | - | - | - |
| Total Administrative and Capital Outlay Expenditures | - | <u>115,672</u> | <u>259,567</u> | - | - | - | - |
| MEALS | | | | | | | |
| Raw food | \$ - | \$ - | \$ - | \$ 116,760 | \$ 547,176 | \$ - | \$ - |
| Non-edibles | - | - | - | 162,307 | 766,146 | - | - |
| Total Meal Costs | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 279,067</u> | <u>\$ 1,313,322</u> | <u>\$ -</u> | <u>\$ -</u> |
| GRANTS TO SUB-RECIPIENTS | | | | | | | |
| Acadia COA | \$ 86,543 | \$ - | \$ - | \$ 21,858 | \$ 64,720 | \$ - | \$ - |
| Evangeline COA | 63,231 | - | - | 30,446 | 30,773 | - | - |
| Iberia COA | 75,078 | - | - | 20,842 | 69,227 | - | - |
| Lafayette COA | 130,205 | - | - | 34,283 | 34,762 | - | - |
| St. Landry COA | 88,181 | - | - | 43,645 | 20,076 | - | - |
| St. Martin COA | 70,553 | - | - | 22,105 | 32,796 | - | - |
| St. Mary COA | 67,484 | - | - | 22,105 | 42,062 | - | - |
| Vermillion COA | 117,199 | - | - | 21,924 | 28,753 | - | - |
| Others | 33,074 | - | - | - | - | - | - |
| Total Payments to Sub-Recipients | <u>\$ 731,548</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 217,208</u> | <u>\$ 323,169</u> | <u>\$ -</u> | <u>\$ -</u> |
| TOTAL EXPENDITURES | <u>\$ 731,548</u> | <u>\$ 115,672</u> | <u>\$ 259,567</u> | <u>\$ 496,275</u> | <u>\$ 1,636,491</u> | <u>\$ -</u> | <u>\$ -</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | | | | | | | |
| | \$ - | \$ (2,560) | \$ (639) | \$ (33,682) | \$ (442,647) | \$ 38,440 | \$ 5,000 |

Schedule 1

| <u>DISASTER ASSISTANCE</u> | <u>CAREGIVER SERVICES</u> | <u>PROVIDER MEALS</u> | <u>PROJECT CARE</u> | <u>AUDIT FUNDS</u> | <u>PREVENTIVE HEALTH</u> | <u>NSIP</u> | <u>SENIOR RX</u> | <u>RESOURCE CENTER</u> | <u>TOTAL</u> |
|----------------------------|---------------------------|-----------------------|---------------------|--------------------|--------------------------|-------------------|-------------------|------------------------|---------------------|
| \$ - | \$ 291,147 | \$ - | \$ - | \$ 13,030 | \$ 41,850 | \$ 438,950 | \$ 157,419 | \$ 139,453 | \$ 3,880,314 |
| - | - | 49,448 | - | 55,870 | - | - | - | - | \$ 105,318 |
| - | - | - | 45,209 | - | - | - | - | - | \$ 50,209 |
| <u>\$ -</u> | <u>\$ 291,147</u> | <u>\$ 49,448</u> | <u>\$ 45,209</u> | <u>\$ 68,900</u> | <u>\$ 41,850</u> | <u>\$ 438,950</u> | <u>\$ 157,419</u> | <u>\$ 139,453</u> | <u>\$ 4,035,841</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,209 | \$ 42,548 | \$ 244,247 |
| - | - | - | - | - | - | - | 15,407 | 5,737 | \$ 70,427 |
| - | - | - | - | - | - | - | 2,209 | 4,985 | \$ 22,492 |
| - | - | - | - | 68,900 | - | - | 61,155 | 53,526 | \$ 287,493 |
| - | - | - | - | - | - | - | 28,545 | 33,619 | \$ 73,516 |
| - | - | - | - | - | - | - | - | 20,918 | \$ 53,034 |
| - | - | - | - | - | - | - | 4,723 | 16,929 | \$ 33,440 |
| - | - | - | - | 68,900 | - | - | 162,248 | 178,262 | 784,649 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 663,936 |
| - | - | - | - | - | - | - | - | - | \$ 928,453 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,592,389</u> |
| \$ - | \$ 1,338 | \$ - | \$ 7,414 | \$ - | \$ 4,739 | \$ - | \$ - | \$ - | \$ 186,612 |
| - | 15,171 | - | - | - | 3,819 | - | - | - | \$ 143,440 |
| - | 85,756 | - | 5,697 | - | 4,806 | - | - | - | \$ 261,406 |
| - | 9,331 | - | 12,387 | - | 7,129 | - | - | - | \$ 228,097 |
| - | 3,070 | - | 9,449 | - | 7,659 | - | - | - | \$ 172,080 |
| - | 32,080 | - | 3,752 | - | 3,917 | - | - | - | \$ 165,203 |
| - | 27,720 | - | - | - | 4,002 | - | - | - | \$ 163,373 |
| - | 42,637 | - | 6,510 | - | 5,779 | - | - | - | \$ 222,802 |
| - | 74,044 | - | - | - | - | - | - | - | \$ 107,118 |
| <u>\$ -</u> | <u>\$ 291,147</u> | <u>\$ -</u> | <u>\$ 45,209</u> | <u>\$ -</u> | <u>\$ 41,850</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,650,131</u> |
| <u>\$ -</u> | <u>\$ 291,147</u> | <u>\$ -</u> | <u>\$ 45,209</u> | <u>\$ 68,900</u> | <u>\$ 41,850</u> | <u>\$ -</u> | <u>\$ 162,248</u> | <u>\$ 178,262</u> | <u>\$ 4,027,169</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ 49,448</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 438,950</u> | <u>\$ (4,829)</u> | <u>\$ (38,809)</u> | <u>\$ 8,672</u> |

**COMBINING SCHEDULE OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS**

| | <u>III-B</u> <u>SUPPORTIVE</u> <u>SERVICES</u> | <u>III-B</u> <u>OMBUDS-</u> <u>MAN</u> | <u>AREA</u> <u>AGENCY</u> <u>ADMIN.</u> | <u>TITLE</u> <u>III-C-1</u> | <u>TITLE</u> <u>III-C-2</u> | <u>DSSBG</u> | <u>NCOA</u> <u>BEF</u> |
|--|--|--|---|--------------------------------|--------------------------------|------------------|---------------------------|
| <u>OTHER FINANCING SOURCES</u> | | | | | | | |
| <u>USES</u> | | | | | | | |
| Operating transfers in | \$ - | \$ 2,560 | \$ 639 | \$ 33,682 | \$ 442,647 | \$ - | \$ - |
| Operating transfers out | - | - | - | - | - | - | - |
| Total other sources(uses) | <u>\$ -</u> | <u>\$ 2,560</u> | <u>\$ 639</u> | <u>\$ 33,682</u> | <u>\$ 442,647</u> | <u>\$ -</u> | <u>\$ -</u> |
| <u>EXCESS OF REVENUES AND</u> <u>OTHER SOURCES OVER</u> <u>(UNDER) EXPENDITURES</u> <u>AND OTHER USES</u> | | | | | | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 38,440 | \$ 5,000 |
| <u>FUND BALANCES</u> | | | | | | | |
| Beginning of year | - | - | - | - | - | - | - |
| End of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 38,440</u> | <u>\$ 5,000</u> |

Schedule 1

| <u>DISASTER ASSISTANCE</u> | <u>CAREGIVER SERVICES</u> | <u>PROVIDER MEALS</u> | <u>PROJECT CARE</u> | <u>AUDIT FUNDS</u> | <u>PREVENTIVE HEALTH</u> | <u>NSIP</u> | <u>SENIOR RX</u> | <u>RESOURCE CENTER</u> | <u>TOTAL</u> |
|----------------------------|---------------------------|-----------------------|---------------------|--------------------|--------------------------|---------------------|------------------|------------------------|-------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,829 | \$ - | \$ 484,357 |
| - | - | (49,448) | - | - | - | (426,880) | - | - | \$ (476,328) |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ (49,448)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (426,880)</u> | <u>\$ 4,829</u> | <u>\$ -</u> | <u>\$ 8,029</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,070 | \$ - | \$ (38,809) | \$ 16,701 |
| 12,628 | - | - | - | - | - | 652,779 | - | 40,736 | \$ 706,143 |
| <u>\$ 12,628</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 664,849</u> | <u>\$ -</u> | <u>\$ 1,927</u> | <u>\$ 722,844</u> |

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year Ended June 30, 2007

| | <u>BUDGETED</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|------------------------------|--------------------------|--------------------------|--|
| | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> | <u>FAVORABLE</u> <u>(UNFAVORABLE)</u> |
| <u>GENERAL FUND</u> | | | |
| <u>CURRENT</u> | | | |
| Administrative salaries \$ | - | \$ - | \$ - |
| Travel | - | - | - |
| Operating services | 2,794 | 2,794 | - |
| Operating supplies | 13,757 | 13,757 | - |
| Other costs | 503 | 503 | - |
| TRANSFERS | 8,028 | 14,730 | (6,702) |
| TOTAL EXPENDITURES | <u>\$ 25,082</u> | <u>\$ 31,784</u> | <u>\$ (6,702)</u> |
| <u>III-B SERVICES</u> | | | |
| GRANTS TO SUB-RECIPIENTS \$ | 731,548 | \$ 731,548 | \$ - |
| TOTAL EXPENDITURES | <u>\$ 731,548</u> | <u>\$ 731,548</u> | <u>\$ -</u> |
| <u>III-B OMBUDSMAN</u> | | | |
| <u>CURRENT</u> | | | |
| Administrative salaries \$ | 51,768 | \$ 52,664 | \$ (896) |
| Fringe benefits | 12,696 | 13,811 | (1,115) |
| Travel | 9,920 | 10,036 | (116) |
| Operating services | 28,862 | 29,319 | (457) |
| Operating supplies | 5,000 | 5,641 | (641) |
| Other costs | - | - | - |
| CAPITAL OUTLAY | 3,866 | 4,201 | (335) |
| TOTAL EXPENDITURES | <u>\$ 112,112</u> | <u>\$ 115,672</u> | <u>\$ (3,560)</u> |
| <u>AREA AGENCY ADMIN</u> | | | |
| <u>CURRENT</u> | | | |
| Administrative salaries \$ | 98,611 | \$ 98,826 | \$ (215) |
| Fringe benefits | 35,337 | 35,472 | (135) |
| Travel | 5,160 | 5,262 | (102) |
| Operating services | 74,022 | 74,593 | (571) |
| Operating supplies | 5,200 | 5,711 | (511) |
| Other costs | 34,058 | 32,116 | 1,942 |
| CAPITAL OUTLAY | 6,540 | 7,587 | (1,047) |
| TOTAL EXPENDITURES | <u>\$ 258,928</u> | <u>\$ 259,567</u> | <u>\$ (639)</u> |

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year Ended June 30, 2007

| | <u>BUDGETED</u> <u>EXPENDITURES</u> | <u>ACTUAL</u> <u>EXPENDITURES</u> | <u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u> |
|----------------------------|--|--------------------------------------|---|
| <u>TITLE IIIIC-1</u> | | | |
| MEALS | \$ 322,594 | \$ 279,067 | \$ 43,527 |
| SUB-RECIPIENTS | <u>227,482</u> | <u>217,208</u> | <u>10,274</u> |
| TOTAL EXPENDITURES | <u>\$ 550,076</u> | <u>\$ 496,275</u> | <u>\$ 53,801</u> |
| | | | |
| <u>TITLE IIIIC-2</u> | | | |
| MEALS | \$ 1,324,263 | \$ 1,313,322 | \$ 10,941 |
| SUB-RECIPIENTS | <u>322,169</u> | <u>323,169</u> | <u>(1,000)</u> |
| TOTAL EXPENDITURES | <u>\$ 1,646,432</u> | <u>\$ 1,636,491</u> | <u>\$ 9,941</u> |
| | | | |
| <u>DSSBG</u> | | | |
| OTHER COSTS | <u>\$ 90,000</u> | <u>\$ -</u> | <u>\$ 90,000</u> |
| | | | |
| <u>NCOA-BEF</u> | | | |
| OTHER COSTS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | |
| <u>DISASTER ASSISTANCE</u> | | | |
| OTHER COSTS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | |
| <u>CAREGIVER SERVICE</u> | | | |
| SUB-RECIPIENTS | <u>\$ 302,949</u> | <u>\$ 291,147</u> | <u>\$ 11,802</u> |
| | | | |
| <u>PROVIDOR MEALS</u> | | | |
| TRANSFERS | <u>\$ 49,488</u> | <u>\$ 49,448</u> | <u>\$ 40</u> |
| | | | |
| <u>PROJECT CARE</u> | | | |
| GRANTS TO SUB-RECIPIENTS | <u>\$ 45,209</u> | <u>\$ 45,209</u> | <u>\$ -</u> |
| | | | |
| <u>AUDIT FUNDS</u> | | | |
| <u>CURRENT</u> | | | |
| Operating services | \$ 66,900 | \$ 66,900 | \$ - |
| TOTAL EXPENDITURES | <u>\$ 66,900</u> | <u>\$ 66,900</u> | <u>\$ -</u> |

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year Ended June 30, 2007

| | <u>BUDGETED</u> | <u>ACTUAL</u> | <u>VARIANCE</u> |
|--------------------------|---------------------|---------------------|----------------------|
| | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> | <u>FAVORABLE</u> |
| | | | <u>(UNFAVORABLE)</u> |
| <u>PREVENTIVE HEALTH</u> | | | |
| GRANTS TO SUB-RECIPIENTS | \$ 41,850 | \$ 41,850 | \$ - |
| TOTAL EXPENDITURES | <u>\$ 41,850</u> | <u>\$ 41,850</u> | <u>\$ -</u> |
| | | | |
| <u>NSIP</u> | | | |
| TRANSFERS | \$ 427,239 | \$ 426,880 | \$ 359 |
| TOTAL EXPENDITURES | <u>\$ 427,239</u> | <u>\$ 426,880</u> | <u>\$ 359</u> |
| | | | |
| <u>SENIOR RX</u> | | | |
| <u>CURRENT</u> | | | |
| Administrative salaries | \$ 50,206 | \$ 50,209 | \$ (3) |
| Fringe benefits | 16,306 | 15,407 | 899 |
| Travel | 2,140 | 2,209 | (69) |
| Operating services | 57,942 | 61,155 | (3,213) |
| Operating supplies | 24,012 | 28,545 | (4,533) |
| Other costs | 1,650 | - | 1,650 |
| CAPITAL OUTLAY | <u>6,163</u> | <u>4,723</u> | <u>1,440</u> |
| TOTAL EXPENDITURES | <u>\$ 158,419</u> | <u>\$ 162,248</u> | <u>\$ (3,829)</u> |
| | | | |
| <u>RESOURCE CENTER</u> | | | |
| <u>CURRENT</u> | | | |
| Administrative salaries | \$ 42,651 | \$ 42,548 | \$ 103 |
| Fringe benefits | 5,687 | 5,737 | (50) |
| Travel | 6,323 | 4,985 | 1,338 |
| Operating services | 49,419 | 53,526 | (4,107) |
| Operating supplies | 29,881 | 33,619 | (3,738) |
| Other costs | 21,159 | 20,918 | 241 |
| CAPITAL OUTLAY | <u>16,584</u> | <u>16,929</u> | <u>(345)</u> |
| TOTAL EXPENDITURES | <u>\$ 171,704</u> | <u>\$ 178,262</u> | <u>\$ (6,558)</u> |

PAYMENTS TO BOARD MEMBERS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year Ended June 30, 2007

All payments to the following board members were for travel expenses and were based on actual mileage:

| | |
|--------------------|------------------|
| Winnie Broussard | \$ 313 |
| Verna Fontenot | 80 |
| Verna Guillory | 104 |
| Etta Brew | 12 |
| Clarence Kemper | 440 |
| Shirley Schexnider | 570 |
| Roland Shinn | 200 |
| Lee Perry Roy | 146 |
| Felton Breaux | 64 |
| Delta Richert | 80 |
| Dot Miller | <u>136</u> |
| Total | \$2,145 ===== |

SCHEDULE OF PRIORITY SERVICES
TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES

Cajun Area Agency on Aging, Inc.
 Lafayette, Louisiana
 Year Ended June 30, 2007

| | | | |
|---|-------------------------------|---------------------------------|-----------------------|
| | | | % GOEA GRANT |
| Access (30%) | Assisted Transportation | \$ 0 | |
| | Case Management | 0 | |
| | Transportation | 752,359 | |
| | Information & Assistance | 181,723 | |
| | Outreach | 29,131 | |
| | Total Access Expenses | <u>\$963,213</u> | <u>145.61%</u> |
| In-Home (15%) | Homemaker | \$455,937 | |
| | Chore | 0 | |
| | Telephoning/Visiting | 62,016 | |
| | Adult/Daycare/Health | 0 | |
| | Personal Care | 0 | |
| | Total In-Home Expenses | <u>\$ 517,953</u> | <u>78.30%</u> |
| Legal (5%) | Legal Assistance | <u>\$ 33,074</u> | <u>5.00%</u> |
| Non Priority Services | | <u>\$ 3,102</u> | |
| Total III B-Supportive Service Expenditures | | \$1,517,342 | |
| Less: Participant Contributions | | (\$ 192,039) | |
| Public Support | | (365,633) | |
| Transfers In | | (\$ 228,122) | |
| Year End Deficit - Performance Based Contracts | | _____ | |
| III B SUPPORTIVE SERVICES GRANT | | \$ 731,548 | |
| Less: State Homemaker | | (\$ 96,663) | |
| State Transportation | | (\$ 18,397) | |
| Transfer Out to Title III C-2 | | \$ 45,000 | |
| FY 2006 State Homemaker/Transportation Reduction | | | |
| Original Grant Amount | | <u><u>\$ 661,488</u></u> | |

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

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year Ended June 30, 2007

| | <u>6/30/06</u> | <u>Additions</u> | <u>Deletions</u> | <u>6/30/07</u> |
|--|------------------|------------------|------------------|------------------|
| GENERAL FIXED ASSETS | | | | |
| Furniture | \$110,983 | \$ 33,441 | \$ - | \$144,424 |
| Building | <u>626,356</u> | <u>-</u> | <u>-</u> | <u>626,356</u> |
| Totals | <u>\$737,339</u> | <u>\$ 33,441</u> | <u>\$ -</u> | <u>\$770,779</u> |
| INVESTMENT IN GENERAL "FIXED ASSETS" PROPERTY ACQUIRED WITH FUNDS FROM | | | | |
| Local | \$607,042 | \$ - | \$ - | \$607,042 |
| Area Agency Administration | 75,185 | 4,000 | - | 79,982 |
| Resource Center | 14,927 | 14,263 | - | 29,190 |
| Ombudsman | 17,167 | 9,861 | - | 27,028 |
| Senior Rx | <u>23,018</u> | <u>4,520</u> | <u>-</u> | <u>27,538</u> |
| Totals | <u>\$737,339</u> | <u>\$ 33,441</u> | <u>\$ -</u> | <u>\$707,779</u> |

STATEMENT OF FINDINGS AND QUESTIONED COSTS

Cajun Area Agency on Aging, Inc.
 Lafayette, Louisiana
 Year Ended June 30, 2007

SECTION I - SUMMARY OF AUDITOR'S REPORTS

Financial Statements:

| | |
|---|---------------|
| Type of Auditor's Report Issued | Unqualified |
| Internal Control Over Financial Reporting: | |
| Material Weakness Identified | No |
| Reportable Conditions Identified Not Considered to be Material Weaknesses | None Reported |
| Non-Compliance Material to Financial Statements Noted | No |

Federal Awards:

| | |
|---|---------------|
| Internal Control Over Major Programs: | |
| Material Weakness Identified | No |
| Reportable Conditions Identified Not Considered to be Material Weaknesses | None Reported |

| | |
|--|-------------|
| Type of Auditor's Report Issued on Compliance for Major Programs | Unqualified |
|--|-------------|

| | |
|--|----|
| Any Audit Findings Disclosed that are Required to be Reported in Accordance With Circular A-133, Section .510(a) | No |
|--|----|

Identification of Major Programs:

| <u>CFDA Number</u> | <u>Name of Federal Program</u> |
|--------------------|---------------------------------------|
| 93.044 | Title III, Part B Supportive Services |
| 93.045 | Title III, Part C Nutrition Services |
| 93.053 | Nutrition Services Incentive Programs |

| | |
|--|-----------|
| Dollar Threshold to Distinguish Between Type A and Type B Programs | \$300,000 |
|--|-----------|

| | |
|--|-----|
| Auditee Qualified as Low-Risk Auditee? | Yes |
|--|-----|

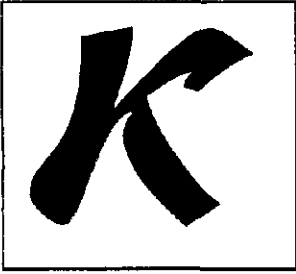
SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

SINGLE AUDIT SECTION



Roland D. Kraushaar

Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
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REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

I have audited the financial statements of the Cajun Area Agency on Aging, Inc. as of and for the year ended June 30, 2007, and have issued my report thereon dated December 10, 2007. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Cajun Area Agency on Aging, Inc.'s internal control over reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cajun Area Agency on Aging, Inc.'s internal control over financial reporting

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organizations's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

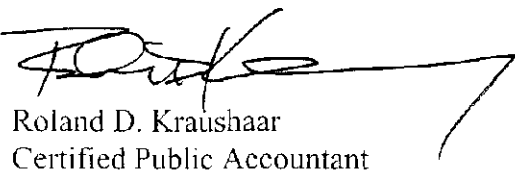
My consideration of internal control over financial reporting was for the limited purpose described in the

first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

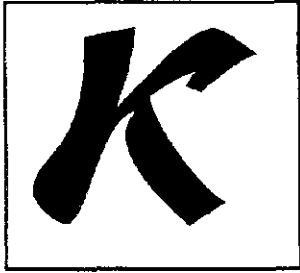
As part of obtaining reasonable assurance about whether the Cajun Area Agency on Aging, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have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

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



Roland D. Kraushaar
Certified Public Accountant

December 10, 2007



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
Ph: (318) 445-9855 Fax: (318) 445-9882

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

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

I have audited the compliance of the Cajun Area Agency on Aging, Inc. with the types of compliance requirements described in the US. 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, 2007. The Cajun Area Agency on Aging, Inc.'s major federal programs are identified in the summary of the 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 the Cajun Area Agency on Aging, Inc.'s management. My responsibility is to express an opinion on the Cajun Area Agency on Aging, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 the Catahoula Parish School Board's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the Cajun Area Agency on Aging, Inc.'s compliance with those requirements.

In my opinion the Cajun Area Agency on Aging, Inc. 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, 2007.

Internal Control Over Compliance

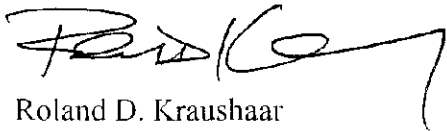
The management of the Cajun Area Agency on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered The Cajun Area Agency on Aging, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Cajun Area Agency on Aging, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

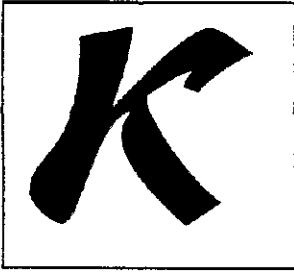
My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies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

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



Roland D. Kraushaar
Certified Public Accountant

December 10, 2007



Roland D. Kraushaar
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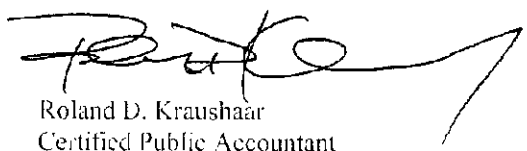
INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL AWARDS

Board of Directors
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

I have audited the general purpose financial statements of the Cajun Area Agency on Aging, Inc., as of and for the year ended June 30, 2007, and have issued my report thereon dated December 10, 2007. These general purpose financial statements are the responsibility of the Agency'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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 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 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Cajun Area Agency on Aging, Inc., taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Roland D. Kraushaar
Certified Public Accountant

December 10, 2007

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana
Year Ended June 30, 2007

| <u>FEDERAL GRANTOR/PASS THROUGH GRANTORS/PROGRAM TITLE</u> | <u>FEDERAL CFDA NUMBER</u> | <u>PROGRAM OR AWARD AMOUNT</u> | <u>REVENUE RECOGNIZED</u> | <u>EXPENDITURES</u> |
|--|----------------------------|--------------------------------|---------------------------|---------------------|
| <u>Department of Health & Human Services</u> Passed through Louisiana Governor's Office of Elderly Affairs | | | | |
| Special Programs for the Elderly: | | | | |
| Title III-B Grant For Supportive Services & Senior Centers | 93.044 | \$ 524,015 | \$ 524,015 | \$ 524,015 |
| Title III-B (Ombudsman) | 93.044 | 94,165 | 94,165 | 94,165 |
| Subtotal - CFDA # 93.044 | | <u>\$ 618,180</u> | <u>\$ 618,180</u> | <u>\$ 618,180</u> |
| Title III Part C-Area Agency Admin. | 93.045 | \$ 194,196 | \$ 194,196 | \$ 194,196 |
| Title III Part C-1 Nutrition | | | | |
| Congregate Meals | 93.045 | 462,593 | 462,593 | 462,593 |
| Title III Part C-2 Nutrition | | | | |
| Home Delivered Meals | 93.045 | 492,093 | 492,093 | 492,093 |
| Subtotal - CFDA # 93.045 | | <u>\$ 1,148,882</u> | <u>\$ 1,148,882</u> | <u>\$ 1,148,882</u> |
| Title III Part D Preventive Health | 93.043 | \$ 41,850 | \$ 41,850 | \$ 41,850 |
| Title III Part E Caregiver | 93.052 | \$ 227,212 | \$ 218,360 | \$ 218,360 |
| Resource Center | 93.048 | \$ 139,453 | \$ 139,453 | \$ 178,262 |
| Nutrition Services Incentives Program | 93.053 | \$ 458,200 | \$ 438,950 | \$ 426,880 |
| Total Federal Grants | | <u>\$ 2,633,777</u> | <u>\$ 2,605,675</u> | <u>\$ 2,632,414</u> |