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**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**

*General Purpose Financial Statements  
For the Year Ended June 30, 2003*

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 Public Printing Office of the Legislative Auditor and, where appropriate, at the offices of the parish clerk of court.

Released Date 12-17-03



**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**FOR THE YEAR ENDED JUNE 30, 2003**

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**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
RAYVILLE, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2003**

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Richard Voluntary Council on Aging, Inc.  
Bayville, Louisiana

We have audited the accompanying general purpose financial statements of the Richard Voluntary Council on Aging, Inc. as of and for the year ended June 30, 2003. These financial statements are the responsibility of the Council'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 of America and the standards applicable to financial audits contained in 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Council as of June 30, 2003, and the results of its 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, we have also issued our report dated November 4, 2003, on our consideration of the Council's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Richard Voluntary Council on Aging, Inc. 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, *Federally Deposited, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied to the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

Board of Directors  
Richard Voluntary Council on Aging, Inc.  
Rayville, Louisiana  
Page Two

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information beginning on page 16 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Council. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Samson, Finer & Smith (APAC)*

West Monroe, Louisiana  
November 4, 1983

GENERAL PURPOSE FINANCIAL STATEMENTS  
COMBINED STATEMENTS – OVERVIEW

**RACHLAND VOLUNTARY COUNCIL ON AGING, INC.  
BATYVILLE, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS**

JUNE 30, 2003

	<u>Governmental Fund Types</u>		<u>Account Group</u>		<u>TOTALS</u>	
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>General Fund Assets</u>		<u>(Administration Only)</u>	
			2003	2002	2003	2002
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 50,983	\$ 45,565	\$ -	\$ -	\$ 96,548	\$ 73,737
Certificates of Deposit	20,383	67,000	-	-	88,383	78,500
Accounts Receivable	-	1,125	-	-	1,125	6,437
Due From Other Funds	10,551	-	-	-	10,551	1,989
Deposits	600	-	-	-	600	-
Land	-	-	11,500	11,500	11,500	11,500
Building	-	-	37,500	37,500	37,500	37,500
Vehicle	-	-	41,280	41,280	41,280	33,136
Furniture and Equipment	-	-	11,870	11,870	11,870	11,183
<b>TOTAL ASSETS</b>	<b>\$ 84,517</b>	<b>\$ 85,690</b>	<b>\$ 124,150</b>	<b>\$ 295,130</b>	<b>\$ 378,600</b>	<b>\$ 378,600</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 29	\$ 8,681	\$ -	\$ -	\$ 8,710	\$ 8,087
Other Accrued Expenses	7,187	-	-	-	7,187	6,279
Notes Payable - Current Portion	4,962	-	-	-	4,962	4,888
Due To Other Funds	-	11,335	-	-	11,335	2,889
<b>Total Current Liabilities</b>	<b>12,688</b>	<b>20,016</b>	<b>-</b>	<b>-</b>	<b>31,494</b>	<b>22,173</b>
Long Term Liabilities						
Notes Payable	9,631	-	-	-	9,631	21,611
<b>Total Liabilities</b>	<b>22,319</b>	<b>20,016</b>	<b>-</b>	<b>-</b>	<b>41,125</b>	<b>43,784</b>
<b>FUND EQUITY</b>						
Investment in General Fund Assets	-	-	114,150	124,130	114,150	114,136
Fund Balances						
Reserved:						
Utilities - Expenses	-	2,507	-	-	2,507	2,180
Unreserved and Undesignated	31,527	63,167	-	-	94,694	84,563
<b>Total Fund Equity</b>	<b>31,527</b>	<b>65,674</b>	<b>114,150</b>	<b>124,130</b>	<b>209,466</b>	<b>201,211</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 84,517</b>	<b>\$ 85,690</b>	<b>\$ 124,150</b>	<b>\$ 295,130</b>	<b>\$ 378,600</b>	<b>\$ 378,600</b>

The accompanying notes are an integral part of this financial statement.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES--ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 2003  
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2002**

	General Fund	Special Revenue Fund	Total Compendium (Total)	
			2003	2002
<b>REVENUES</b>				
Intergovernmental	\$ 18,170	\$ 345,498	\$ 363,668	\$ 369,857
Public Support	11,171	138,889	150,060	150,562
Rental Income	11,200	-	11,200	8,698
Interest Income	7,600	-	7,600	1,000
Total Revenues	<u>48,141</u>	<u>484,387</u>	<u>532,728</u>	<u>530,117</u>
<b>EXPENDITURES</b>				
Concessions	-	187,643	187,643	188,349
Salaries	-	8,999	8,999	8,210
Fringe	-	17,387	17,387	18,887
Travel	-	36,210	36,210	63,436
Operating Services	-	11,704	11,704	11,834
Operating Supplies	-	12,704	12,704	17,104
Other Costs	1,491	187,648	189,139	171,034
Interest Expense	3,628	-	3,628	3,734
Capital Outlay	8,121	1,720	9,841	63,900
Utility Assistance	-	6,675	6,675	3,661
Total Expenditures	<u>13,240</u>	<u>410,587</u>	<u>423,827</u>	<u>443,196</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>34,901</b>	<b>(26,200)</b>	<b>8,701</b>	<b>(13,079)</b>
<b>OTHER FINANCIAL SOURCES (USES)</b>				
Operating Transfers - to	-	67,941	67,941	59,506
Operating Transfers - from	115,700	(69,421)	(4,721)	(19,518)
Total Other Financing Sources (Uses)	<u>115,700</u>	<u>18,520</u>	<u>134,220</u>	<u>39,988</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>15,201</b>	<b>(7,680)</b>	<b>7,521</b>	<b>(4,091)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>8,038</b>	<b>78,917</b>	<b>86,955</b>	<b>126,421</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 23,401</b>	<b>\$ 71,237</b>	<b>\$ 94,638</b>	<b>\$ 122,330</b>

The accompanying notes are an integral part of this financial statement.

**RICE LAND VOLUNTARY COUNCIL, OKLAHOMA, INC.**  
**BAYVILLE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - BUDGET (YEAR-BASIS) AND ACTUAL  
 ALL GOVERNMENTAL FUND TYPES**

**FOR THE YEAR ENDING JUNE 30, 2003**

	General Fund		Variance - Favorable (Unfavorable)
	GAAP Fund Budget	Actual	
<b>REVENUES</b>			
Intergovernmental	\$ 85,120	\$ 85,120	\$ -
Public Support	-	15,071	15,071
Rental Income	-	15,280	15,280
Interest Income	-	2,494	2,494
Total Revenues	<u>85,120</u>	<u>117,965</u>	<u>32,845</u>
<b>EXPENDITURES</b>			
Current:			
Salaries	-	-	-
Printing	-	-	-
Taxes	-	-	-
Operating Services	-	-	-
Operating Supplies	-	-	-
Other Costs	-	1,499	(1,499)
Interest Expense	-	1,628	(1,628)
Capital Outlay	-	8,150	(8,150)
Utility Allowance	-	-	-
Total Expenditures	<u>-</u>	<u>11,277</u>	<u>(11,277)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>85,120</b>	<b>106,688</b>	<b>21,568</b>
<b>OTHER FINANCIAL SOURCES (USES)</b>			
Operating Transfers - In	-	-	-
Operating Transfers - Out	(18,120)	(18,120)	-
Total Other Financing Sources (Uses)	<u>(18,120)</u>	<u>(18,120)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>-</b>	<b>88,568</b>	<b>88,568</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>-</b>	<b>8,028</b>	<b>8,028</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ 96,596</b>	<b>\$ 96,596</b>

Special Revenue Funds			TOTALS (Memorandum Only)		
GAAP Basis Budget	Actual	Variance - Favorable (Unfavorable)	GAAP Basis Budget	Actual	Variance - Favorable (Unfavorable)
\$ 203,644	\$ 243,499	\$ (39,855)	\$ 270,764	\$ 281,648	\$ (10,884)
24,000	138,805	114,805	24,000	111,076	129,076
-	-	-	-	11,288	11,288
-	-	-	-	2,484	2,484
<u>211,644</u>	<u>382,304</u>	<u>170,660</u>	<u>294,764</u>	<u>405,198</u>	<u>110,434</u>
110,875	107,642	3,233	110,875	107,642	3,233
15,882	8,999	6,883	11,087	8,999	2,088
17,588	17,387	201	17,588	17,387	201
71,800	76,293	(4,493)	71,800	76,293	(4,493)
13,875	11,791	2,084	11,875	11,791	84
84,021	187,649	(103,628)	84,021	189,141	(105,120)
-	-	-	-	3,628	(3,628)
8,871	1,750	7,121	9,871	9,871	-
-	4,632	(4,632)	-	8,871	(8,871)
<u>328,171</u>	<u>498,000</u>	<u>169,829</u>	<u>328,171</u>	<u>411,128</u>	<u>(82,957)</u>
(41,078)	(11,757)	29,321	(24,808)	1,862	26,670
81,988	87,041	(5,053)	81,988	87,041	(5,053)
<u>155,890</u>	<u>185,421</u>	<u>29,531</u>	<u>(81,988)</u>	<u>187,243</u>	<u>105,255</u>
18,128	18,128	-	-	-	-
(24,588)	(15,617)	8,971	(24,588)	1,862	26,450
-	78,247	(78,247)	-	88,941	(88,941)
<u>\$ (24,588)</u>	<u>\$ 87,188</u>	<u>\$ 111,776</u>	<u>\$ (18,088)</u>	<u>\$ 88,941</u>	<u>\$ 107,029</u>

The accompanying notes are an integral part of this financial statements.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

In 1964, the State of Louisiana passed Act 224 that authorized the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Richland Voluntary Council on Aging, Inc. is a non-profit, quasi-public, corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

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

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

**B. Presentation of Statements**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate accounting principles generally accepted in the United States of America and reporting standards with respect to activities and transactions of state and local government entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments.

The accompanying financial statements conform to accounting principles generally accepted in the United States of America 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*.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**Note 1- Summary of Significant Accounting Policies (continued)**

**C. Fund Accounting**

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

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

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

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

**GOVERNMENTAL FUNDS**

**General Fund**

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

**Local Funds**

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

**RCDA (Act 715) Funds**

RCDA (Act 715) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for assistance to the Council on Aging. The Council may use these "Act 157" funds at its discretion provided the program is benefiting people who are at least 60.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED ACH 30, 2002**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Most of the Council's special revenue funds are provided by (GSEA). The Title III funds are provided by the United States Department of Health and Human Services Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

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

**Title III-B Supportive Services Fund**

This program provides access services, in-home services, community services, legal assistance and transportation for the elderly.

**Senior Center Fund**

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

**Title III-C-1 Congregate Meals Fund**

These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

**Title III-C-2 Home Delivered Meals Fund**

These funds are used to provide nutritional meals to home-bound older persons.

**U.S.D.A. Fund**

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

**Title III-D Disease Prevention and Health Promotion Services**

This program provides preventive health services.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**BOYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2001**

**Note 1- Summary of Significant Accounting Policies (continued)**

**Title III-F, National Family Caregiver Support**

To assist in providing sophisticated systems of support services for family caregivers and grandparents or other individuals who are relative caregivers.

**Adult Funds**

These funds are used to offset the cost of the annual audit. The amount received for the years ended June 30, 2001 and 2000, was \$8,097 and \$1,211, respectively.

**Supplemental Senior Center Fund**

The Louisiana Legislature appropriated additional money for various Councils on Aging through the state to be used to supplement the primary state grant for not for profits. Richland Voluntary Council on Aging, Inc. was one of the parish councils to receive a supplemental grant.

**Utility Assistance Fund**

The Utility Assistance fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish Councils on Aging to provide assistance to the elderly for the payment of their utility bills.

**ACCOUNT GROUP**

The following account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

**General Fixed Assets Account Group**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the governmental funds.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**D. Total Columns on Combined Statements - Overview**

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Identified eliminations have not been made in the aggregation of this data.

**E. Basis of Accounting**

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

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (used) and are recognized when the underlying events occur.

**F. Budget Policy**

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

The Governor's Office of Elderly Affairs (OGEA) notifies the Council each year as to the funding levels for each program's grant award.

The Executive Director prepares a proposed budget based on the funding levels provided by OGEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30<sup>th</sup> of the current year for the next year.

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

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

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

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2002**

**Item 1 - Summary of Significant Accounting Policies (continued)**

**F. Budget Policy (continued)**

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

The council may transfer funds between line items as often as required, but must obtain prior approval for the Governor's Office of Elderly Affairs for funds received under grants from this state agency. Capital items cannot legally exceed appropriations on an individual level.

Amounts were not budgeted for revenues and expenses for the utility assistance fund because they were not legally required and the amount of revenues to be received under this program could not be determined.

**G. Fixed Assets**

All fixed assets are stated at historical cost or estimated 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. The Governor's Office of Elderly Affairs requested that all fixed assets recorded in the General Fixed Asset Account Group that cost less than \$1,000 be removed from the account group. Only items exceeding \$1,000 are recorded in the account group.

**H. Compensated Absence**

Employees of the Richland Voluntary Council on Aging, Inc. earn from 10 to 21 days of annual leave each year with 10 days allowed to be carried over to next year, depending on their length of service and the employee's working status (full-time or part-time). Provided the funds are available, employees are compensated upon termination of employment for current-year accrued annual leave. Employees earn up to 12 days of sick leave each year, and can accumulate up to 60 days, depending upon whether the employee is on a part-time or full-time status. Employees are not paid for accrued sick leave at termination and no accrual has been made.

**I. Funding Policies and Sources of Funds**

The Council receives its monies through various methods of funding. USDA funds in lieu of commodities funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food cost in Title III C-1 and C-2 programs. This program is funded under the unit of service provided method. The Senior Center program and State Allowance (PCCA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures. The Title III-B, C-1, C-2, D and E programs are funded based on actual operating cost incurred.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**BAY LUE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**Note 1 - Summary of Significant Accounting Policies (continued)**

**1. Funding Policies and Sources of Funds (continued)**

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Council on Aging to the Council under the Heating Blanket and Heating Help energy programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenue when the cash is received because the Council cannot predict the timing and amount of receipt.

**1. Estimates**

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

**Note 2 - Cash and Certificates of Deposit**

At June 30, 2003, the book balance of the Council's cash was \$66,146.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2003 are stated as follows:

Bank Balances	\$ 66,146
Federal Deposit Insurance	\$ 160,080
Pledged Securities (Unaffiliated)	_____
<b>Total</b>	<b>\$ 226,226</b>

Because the pledged securities are held by the custodial bank in the name of the fiscal agent bank rather than in the name of the Council, they are considered unaffiliated (Category 2) under the provision of GASB Codification C20.106; however Louisiana Revised Statute 39:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Council that the fiscal agent bank has failed to pay deposited funds upon demand.

**HIGHLAND VOLUNTEER COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**Note 2 - Cash and Certificates of Deposit (continued)**

The financial institution maintains two certificates of deposit that mature within three months of year end. The certificates of deposit are recorded at market value. The market value of the pledged securities is \$48,808. These are considered cash equivalents at June 30, 2003.

**Note 3 - Receivables**

Accounts receivable at June 30, 2003, consisting of reimbursements for expenses incurred under the SED program was \$1,123.

**Note 4 - Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance July 1, 2002	Additions	Deletions	Balance June 30, 2003
Land	\$ 11,500	\$ -	\$ -	\$ 11,500
Building	57,500	-	-	57,500
Vehicles	13,136	8,133	-	41,269
Furniture & Fixtures	12,150	1,728	-	13,878
<b>TOTALS</b>	<b>\$ 94,286</b>	<b>\$ 9,861</b>	<b>\$ -</b>	<b>\$ 104,147</b>

**Note 5 - In-Kind Contributions**

The Council received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditures related to the use of the in-kind been recorded. The primary in-kind contributions consisted of free utilities for the senior center and meal sites, and wages and fringe benefits for volunteer workers.

**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 out-of-pocket travel expenses incurred in accordance with the Council's regular personnel policy.

**Note 7 - Income Tax Status**

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

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

**Note 8 - Litigation and Claims**

There were two minor litigation claims pending against the Council at June 30, 2005. The Council maintains liability insurance that will cover any settlements made, if any.

**Note 9 - Federal Award Programs**

The Council receives revenues from various federal and state grant programs that are subject to final review and approval as to the allowability of expenditures by the respective grantor agencies. These programs are audited in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Institutions. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities in such an extent that they would materially affect the Council's financial position.

**Note 10 - Economic Dependence**

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

**Note 11 - Related Party Transactions**

There were no related party transactions at June 30, 2005.

**Note 12 - Risk Management**

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

**Note 13 - Meals Nutrition Program**

The Council has entered into an agreement with the Delhi Charter School to provide school lunches. Because the school is supported with state funding, the school can not purchase lunches from a for-profit entity. The Council purchases the food for the lunches from Beaufort in addition to their own food purchases. The Delhi Charter School reimburses the Council for its portion. This creates a wash effect of revenues and expenditures during the year; therefore, there is no income or loss at year end.

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**BAYVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

**Note 14-Interfund Transfers**

Operating transfers in and out are listed by fund for 2003 are as follows:

Funds Transferred to	Funds Transferred Out				Totals
	Senior Center	Supplemental Senior Center	USDA	PCOA	
Title III B- Supportive Services	\$ 11,800	\$ 1,825	\$ -	\$ 4,712	\$ 22,347
Title III C-1	-	-	14,014	9,923	23,937
Title III C-2	-	-	19,752	8,185	27,937
Title III D	-	-	-	388	388
<b>Total Out</b>	<b>\$ 11,800</b>	<b>\$ 1,825</b>	<b>\$ 33,766</b>	<b>\$ 13,108</b>	<b>\$ 67,541</b>

**Note 15-Notes Payable**

A note payable in the amount of \$42,325 with an interest rate of 6.50% per year was obtained during the year to purchase a building. The Council pays \$709 per month for 5 years beginning October 2004. The loan has a balloon payment of \$42,000 that is due at the end of the fifth (5) year.

The annual requirements to amortize the note outstanding as of June 30, 2003, including interest of \$ 14,803, are as follows:

Year	Note Payable
2003	\$ 8,993
2004	8,993
2005	8,993
2006	8,993
2007	42,458
<b>Total</b>	<b>\$ 76,430</b>

**SUPPLEMENTAL INFORMATION SCHEDULES  
COMBINING AND ACCOUNT GROUP SCHEDULES**

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**BAYVILLE, LOUISIANA**

**GENERAL FUNDS**  
**COMBINED BALANCE SHEET**

(FYE 2019)

WILL COMPARATIVE TOTALS FOR 2018 AND 2019

	Programs of the General Fund			
	FY 2019		Total	
	Local	F/DA (100% FTE)	2018	2019
<b>ASSETS</b>				
Cash & Cash Equivalents	\$ 50,583	\$ -	\$ 50,583	\$ 46,958
Certificates of Deposits	21,283	-	21,283	21,000
Deposits	658	-	658	-
Due From Other Funds	11,793	-	11,793	2,989
<b>TOTAL ASSETS</b>	<b>\$ 84,317</b>	<b>\$ -</b>	<b>\$ 84,317</b>	<b>\$ 70,947</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 20	\$ -	\$ 20	\$ -
Notes Payable - Current Portion	4,962	-	4,962	4,896
Other Accrued Expenses	5,077	-	5,077	6,423
Total Current Liabilities	10,259	-	10,259	11,219
Notes Payable - Long Term	46,622	-	46,622	28,671
Total Liabilities	56,881	-	56,881	40,890
<b>FUND BALANCE</b>				
Unassigned and Undesignated	27,436	-	27,436	30,057
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 84,317</b>	<b>\$ -</b>	<b>\$ 84,317</b>	<b>\$ 70,947</b>

**RICHLAND VOLUNTARY SENIORS OF AGING, INC.**  
**RAYCHILL, LOUISIANA**

**GENERAL FUNDS**  
**COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGE IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2002**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2001**

	Programs of the General Fund		Totals	
	Local	FICA (4.4% FICA)		
			2001	2002
<b>Revenues</b>				
FICA	\$ -	\$ 18,120	\$ 18,120	\$ 18,120
Public Support	15,711	-	15,711	4,189
Rental Income	13,200	-	13,200	8,800
Interest Income	2,484	-	2,484	3,052
<b>Total Revenues</b>	<u>31,775</u>	<u>18,120</u>	<u>49,895</u>	<u>31,171</u>
<b>Expenditures</b>				
Other Costs	1,455	-	1,455	120
Interest Expense	1,628	-	1,628	2,004
Capital Outlay	8,152	-	8,152	82,020
<b>Total Expenditures</b>	<u>11,235</u>	<u>-</u>	<u>11,235</u>	<u>84,144</u>
<b>Excess of Revenues Over Expenditures</b>	20,540	18,120	38,660	(27,283)
<b>Other Financing Sources/Uses</b>				
Operating Transfers Out	-	(18,120)	(18,120)	(23,471)
<b>Total Other Financing Sources/ Uses</b>	-	<u>(18,120)</u>	<u>(18,120)</u>	<u>(23,471)</u>
<b>Change in Reserves and Other Financing Sources/Uses (Excess/Deficit) and Other Changing Item</b>	20,540	-	20,540	(23,471)
<b>Fund Balance at Beginning of Year</b>	<u>8,028</u>	<u>-</u>	<u>8,028</u>	<u>14,212</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 28,568</u>	<u>\$ -</u>	<u>\$ 28,568</u>	<u>\$ 8,741</u>

**BURLAND VOLUNTARY COUNCIL ON BURLING INC.**  
**RAY PULLAQUIMANA**

**SPECIAL REVENUE FUNDS**  
**COMPARING BALANCE SHEETS**  
**JUNE 30, 2002**

**2001 COMPARATIVE PERIODS END JUNE 30, 2001**

	Title III B Supportive Services	Title III C-1 Campaign Meals	Title III C-2 Home Delivered Meals	Service Center	Supplemental Service Center
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 1,539	\$ 1,946	\$ 2,203	\$ 37	\$ -
Creditors of Deposit	-	-	-	-	-
Receivables	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,539</b>	<b>\$ 1,946</b>	<b>\$ 2,203</b>	<b>\$ 37</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 438	\$ 1,253	\$ 1,197	\$ 31	\$ -
Due To Other Funds	1,877	693	2,052	36	-
<b>Total Liabilities</b>	<b>2,315</b>	<b>1,946</b>	<b>3,249</b>	<b>67</b>	<b>-</b>
<b>Fund Balances</b>					
Reserved for:					
Volunteer Assistance	-	-	-	-	-
Unreserved & Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,315</b>	<b>\$ 1,946</b>	<b>\$ 3,249</b>	<b>\$ 67</b>	<b>\$ -</b>

Title III B Disaster Prevention	Title III E Campaign	Audit Funds	Utilities Assurance	USOA	Public Notice Process	Totals	
						2001	2002
\$ -	\$ 36	\$ -	\$ 2,517	\$ -	\$ -	\$ 11,560	\$ 26,775
"	"	"	"	67,000	"	67,000	51,300
1,125	"	"	"	"	"	1,125	6,427
<u>\$ 1,125</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 2,517</u>	<u>\$ 67,000</u>	<u>\$ -</u>	<u>\$ 81,685</u>	<u>\$ 84,502</u>
\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 6,607
5,117	36	-	-	6,271	-	11,751	2,889
<u>5,117</u>	<u>36</u>	<u>-</u>	<u>-</u>	<u>6,271</u>	<u>-</u>	<u>18,400</u>	<u>15,521</u>
-	-	-	2,507	-	-	2,417	2,380
-	-	-	-	68,764	-	68,765	76,671
-	-	-	<u>2,507</u>	<u>68,764</u>	<u>-</u>	<u>63,180</u>	<u>79,051</u>
<u>\$ 1,125</u>	<u>\$ 36</u>	<u>\$ -</u>	<u>\$ 2,517</u>	<u>\$ 67,000</u>	<u>\$ -</u>	<u>\$ 81,685</u>	<u>\$ 81,340</u>

**RICHLAND VOLUNTARY FIREMEN ASSOCIATION, INC.  
RAYSVILLE, LOUISIANA**

**SPECIAL REVENUE FUNDS  
COMPARING BUDGETED REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2006  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Total Of All Supportive Services</u>	<u>Total Of All Competition Meals</u>	<u>Total Of All Items Delivered Meals</u>	<u>Senior Center</u>	<u>Supplemental Senior Center</u>
<b>REVENUES</b>					
<b>Intergovernmental:</b>					
Grant Data System Planning and Development (State)	\$ 46,209	\$ 43,939	\$ 100,868	\$ 88,862	\$ -
<b>Public Support:</b>					
LA Association of Firemen on Aging Check Contributions	1,875	4,521	15,095	354	-
Total Public Support	<u>1,875</u>	<u>4,521</u>	<u>15,095</u>	<u>354</u>	<u>-</u>
Total Revenue	58,079	54,451	115,963	89,216	3,824
<b>EXPENDITURES</b>					
<b>Current:</b>					
Salaries	36,778	18,888	48,883	751	-
Fringe	2,498	1,526	3,832	89	-
Fuel	2,882	588	14,239	-	-
Operating Services	21,728	21,288	22,897	5,628	-
Operating Supplies	3,667	3,378	3,494	22	-
Other Costs	688	23,377	43,434	-	-
Total Current Expenditures	<u>71,631</u>	<u>79,665</u>	<u>140,539</u>	<u>6,480</u>	<u>-</u>
Capital Outlay	1,389	988	31	-	-
Library Assistance	-	-	-	-	-
Total Expenditures	<u>73,020</u>	<u>80,653</u>	<u>140,600</u>	<u>6,480</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$(2,941)</u>	<u>\$(1,911)</u>	<u>\$(2,637)</u>	<u>1,736</u>	<u>3,824</u>
<b>CHANGES IN FUND BALANCES</b>					
Operating Transfer - In	23,267	23,917	29,627	-	-
Operating Transfer - Out	-	-	-	11,886	-8,824
Total Other Financing Sources / Uses	<u>23,267</u>	<u>23,917</u>	<u>29,627</u>	<u>11,886</u>	<u>-8,824</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Title III D General Provision	Title III E Guarantee	Audit Funds	Utilities Reserve	FMSAS	Bank Revisions Project	Total	
						2004	2005
\$ 3,076	\$ 3,000	\$ 933	\$ -	\$ 17,892	\$ -	\$ 243,498	\$ 344,658
-	-	-	6,909	-	-	6,909	1,650
899	-	-	-	-	105,124	(31,896)	118,827
899	-	-	6,909	-	105,124	138,801	118,477
1,983	3,000	933	6,909	17,892	105,124	384,751	564,538
144	2,000	-	-	-	-	102,642	102,642
28	200	-	-	-	-	8,299	8,299
52	28	-	-	-	-	17,587	17,587
2,000	498	903	-	-	-	78,540	83,438
44	326	-	-	-	-	11,799	11,844
-	-	-	-	-	105,124	187,648	178,941
1,287	3,000	933	-	-	105,124	400,668	776,148
-	-	-	-	-	-	5,708	1,877
1,287	3,000	933	5,577	-	-	8,473	3,084
1,287	3,000	933	5,577	-	105,124	410,853	780,765
1,000	-	-	20	10,890	-	(34,737)	(16,279)
500	-	-	-	-	-	47,341	38,216
-	-	-	-	(31,798)	-	(19,871)	(28,852)
500	-	-	-	(31,798)	-	18,470	20,467
-	-	-	27	(11,874)	-	(5,605)	7,898
-	-	-	2,282	7,617	-	7,807	7,174
\$ -	\$ -	\$ -	\$ 2,217	\$ 60,261	\$ -	\$ 43,288	\$ 18,417

**RICHLAND PARISHLY COUNCIL ON AGING, INC.**  
**BOYDVILLE, LOUISIANA**

**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL  
 CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA  
 GOVERNMENT OFFICE OF ELDERLY AFFAIRS (OEGA)**

**FOR THE YEAR ENDED JUNE 30, 2013**

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>TOTAL ALL SUPPORTIVE SERVICES</b>			
Salaries	\$ 43,770	\$ 36,976	\$ 6,794
Fringe Benefits	5,880	5,898	118
Travel	2,500	2,500	-
Operating Services	21,400	22,728	(1,328)
Operating Supplies	6,884	5,687	1,197
Other Costs	-	888	(888)
Capital Outlay	8,674	1,000	7,674
<b>Subtotal</b>	<u>88,108</u>	<u>76,677</u>	<u>11,431</u>
Transfers to Other			
FCOA (and FCO)	18,880	18,700	180
General Fund	(16,288)	-	(16,288)
Senior Center	(16,130)	(11,800)	4,330
Supplemental Senior Center	(18,830)	(18,830)	-
<b>Total All Supportive Services</b>	<u>\$ 44,860</u>	<u>\$ 46,777</u>	<u>\$ (1,917)</u>
<b>TOTAL ALL COMMUNITY PROGRAMS</b>			
Salaries	\$ 11,070	\$ 11,000	\$ 70
Fringe Benefits	1,710	1,514	196
Travel	843	798	45
Operating Services	11,863	11,294	569
Operating Supplies	2,171	2,178	(7)
Other Costs	28,798	31,271	(2,473)
Capital Outlay	221	288	(67)
<b>Subtotal</b>	<u>56,686</u>	<u>58,343</u>	<u>(1,657)</u>
Transfers to Other			
FCOA (and FCO)	(1,256)	(6,813)	5,557
GRRA	(11,880)	(11,811)	69
<b>Total All Community Programs</b>	<u>\$ 43,550</u>	<u>\$ 39,719</u>	<u>\$ 3,831</u>
<b>TOTAL ALL HOME DELIVERED MEALS</b>			
Salaries	\$ 48,074	\$ 48,000	\$ 74
Fringe Benefits	5,700	5,851	(151)
Travel	10,700	14,254	(3,554)
Operating Services	28,004	22,240	5,764
Operating Supplies	5,889	5,884	5
Other Costs	60,800	68,004	(7,204)
Capital Outlay	778	11	767
<b>Subtotal</b>	<u>160,945</u>	<u>164,450</u>	<u>(3,505)</u>
Transfers to Other			
FCOA (and FCO)	(8,884)	(8,884)	-
General Fund	(6,400)	-	(6,400)
USDA	(24,880)	(24,700)	180
<b>Total All Home Delivered Meals</b>	<u>\$ 120,781</u>	<u>\$ 130,866</u>	<u>\$ (10,085)</u>

**LOUISIANA VOLUNTARY COUNCIL ON AGING, INC.  
BAYOULE, LOUISIANA**

**SCHEDULE OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL  
CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA  
GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (OEA)**

**FOR THE YEAR ENDING JUNE 30, 2001**

PROGRAM CENTER	Amounts in		
	Budget	Actual	Variance - Favorable
<b>SENIOR CENTER</b>			
Salaries	\$ 800	\$ 794	\$ 64
Fringe Benefits	97	88	10
Taxes	40	-	40
Operating Services	6,740	6,609	131
Operating Supplies	340	20	320
Capital Outlay	40	-	40
Subtotal	<u>8,057</u>	<u>8,496</u>	<u>1,854</u>
Transfers Out To:			
Title III B Supportive Services	10,532	11,826	(1,294)
Senior Center	-	-	-
	<u>\$ 18,589</u>	<u>\$ 20,322</u>	<u>\$ 1,733</u>
<b>TITLE III B DISEASE PREVENTION</b>			
Salaries	\$ 483	\$ 394	\$ 89
Fringe Benefits	39	26	13
Taxes	34	37	(3)
Operating Services	55	2,869	(2,814)
Operating Supplies	86	44	42
Other Costs	1,113	-	1,113
Capital Outlay	24	-	24
Subtotal	<u>4,347</u>	<u>3,370</u>	<u>1,077</u>
Transfers to:			
PCOA (As TLE)	-	(260)	260
Senior Center	11,660	-	11,660
Council of Disease Prevention	<u>\$ 1,243</u>	<u>\$ 1,010</u>	<u>\$ 233</u>
<b>TITLE III C SERVICES</b>			
Salaries	\$ 1,784	\$ 1,997	\$ (213)
Fringe Benefits	108	113	(5)
Taxes	112	50	62
Operating Services	179	498	(319)
Operating Supplies	76	150	(74)
Capital Outlay	21	-	21
Subtotal	<u>2,380</u>	<u>2,808</u>	<u>(428)</u>
Transfers to From:			
General Fund	428	-	428
Total Title C Services	<u>\$ 2,808</u>	<u>\$ 2,808</u>	<u>\$ -</u>
<b>ADULTS</b>			
Operating Services	\$ -	\$ 443	\$ (443)
<b>USGA</b>			
Transfers Out To:			
Title III D-1 Congregate Meals	16,800	14,044	2,756
Title III D-2 Home Delivered Meals	12,800	15,712	(2,912)
Total USGA	<u>\$ 29,600</u>	<u>\$ 29,756</u>	<u>\$ 156</u>

**BICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
BATON ROUGE, LOUISIANA**

**SCHEDULE E OF PROGRAM EXPENDITURES - BUDGET VS. ACTUAL  
CONTRACTS AND GRANTS PROVIDED THROUGH THE LOUISIANA  
GOVERNOR'S OFFICE OF ELDERLY AFFAIRS (OGEA)**

**FOR THE YEAR ENDED JUNE 30, 2001**

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable</u>	
			<u>(\$/Percentage)</u>	
<b>SUPPLEMENTAL SENIOR CENTER</b>				
Transfer Out To:				
Title III B Supportive Services	1	1,871	1	1,871
Fund Supplemental Senior Center	1	1,871	1	1,871
	<u>1</u>	<u>1,871</u>	<u>1</u>	<u>1,871</u>
<b>FOOD BANKS</b>				
Transfer Out To:				
Title III B Supportive Services	1	8,000	1	8,712
Title III C-1 Congregate Meals		1,270		9,982
Title III C-2 Home Delivered Meals		8,888		1,188
Title III D Disease Prevention		-		898
Fund PCH-1-04-1181	1	18,158	1	18,158
	<u>1</u>	<u>18,158</u>	<u>1</u>	<u>18,158</u>

**KITLAND VOLUNTARY COUNCIL ON AGING, INC.  
BAYTOWN, LOUISIANA**

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

**FOR THE YEAR ENDING JUNE 30, 2020**

			<u>Percent of Grant</u>
<b>Agency (80%):</b>			
Aged Transportation	\$	2,158	
Case Management		-	
Transportation		33,307	
Information and Assistance		872	
Outreach		<u>32</u>	
<b>Total Agency Expenses</b>		<b>36,369</b>	<b>75.14%</b>
<b>In-Home (27%):</b>			
Respite		13,364	
Cubes		-	
Telephoning		1,246	
Visiting		-	
Adult Daycare Health		-	
Personal Care		<u>-</u>	
<b>Total In-Home Expenses</b>		<b>14,610</b>	<b>31.50%</b>
<b>Legal (7%):</b>			
Legal Assistance		-	<b>0.00%</b>
<b>Non-Priority Services</b>		<u>33,289</u>	
<b>Total Title III B-Supportive Expenditures</b>		<b>72,446</b>	
<b>Less:</b>			
Participant Contributions		(2,000)	
Other Local Funds		(1,872)	
Transfers In		<u>(3,872)</u>	
<b>Original Grant Award Net of Additional         State Memoranda and Transportation Funds         And Transfers of Current Allocations</b>	<b>\$</b>	<b>64,702</b>	

**GENERAL FIXED ASSET ACCOUNT GROUP**

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
RAYVILLE, LOUISIANA**

**SCHEDULE OF GENERAL FIXED ASSETS**

**JUNE 30, 2003 AND 2002**

	Balance June 30, 2002	Additions	Deletions	Balance June 30, 2003
<b>GENERAL FIXED ASSETS</b>				
Land	\$ 11,000	\$ -	\$ -	\$ 11,000
Building	87,000	-	-	87,000
Vehicles	33,736	8,157	-	41,893
Office Furniture and Equipment	12,160	1,728	-	13,888
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 154,906</b>	<b>\$ 9,885</b>	<b>\$ -</b>	<b>\$ 164,791</b>
<b>INVESTMENT IN GENERAL FIXED ASSET</b>				
<b>Property Acquired After July 1, 1982</b>				
<b>With Funds From:</b>				
<b>General Fund:</b>				
Land	\$ 69,000	\$ 8,157	\$ -	\$ 77,157
FOOA (Asst Title)	7,190	-	-	7,190
Title III C-1 Congregate Meals	2,000	280	-	2,280
Title III C-2 Home Delivered Meals	783	71	-	854
Title III B Supportive Services	6,688	1,289	-	7,977
Title III B Caregiver	20	-	-	20
Title III D Disease Prevention	6,524	-	-	6,524
Senior Center	32	-	-	32
DOITD - Section 18	19,068	-	-	19,068
DOITD - Section 18	2,167	-	-	2,167
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 114,786</b>	<b>\$ 9,877</b>	<b>\$ -</b>	<b>\$ 124,663</b>

OTHER SUPPLEMENTAL INFORMATION -  
GRANT ACTIVITY

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
BAYVILLE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2000**

Federal Grant/Pass Through Division/Program Title	Federal CFDA Number	Program or Award Amount	Revenue Recognized	Expended
<b>Programs Carried Through Governor's Office of Elderly Affairs:</b>				
<b>Department of Health &amp; Human Services - Administration on Aging:</b>				
<b>Special Programs for the Aging:</b>				
Title III, Part B - Supportive Services and Senior Centers	91.004	\$ 97,677	\$ 97,677	\$ 97,677
Title III, Part C - Congregate Meals	91.005	27,690	27,690	27,690
Title III, Part C - Home Delivered Meals	91.005	26,590	26,590	26,499
Title III, Part D - Disease Prevention	91.043	3,876	3,876	3,876
Title III, Part E - National Family Caregiver Support	91.052	3,018	3,018	3,018
<b>Total Department of Health and Human Services - Administration on Aging</b>		<b>127,750</b>	<b>127,750</b>	<b>127,759</b>
<b>Department of Agriculture:</b>				
Food Distribution Program - Cash-to-Less of Commodities	14.779	17,892	17,892	17,892
<b>TOTAL FEDERAL AWARDS</b>		<b>\$ 145,642</b>	<b>\$ 145,642</b>	<b>\$ 145,641</b>

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**RAYVILLE, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES**  
**OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2007**

**1. General**

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Council. The Council did not pass through any of its federal awards to a subrecipient during the year.

**2. Basis of Accounting**

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting as contemplated under accounting principles generally accepted in the United States of America and which is the same basis of accounting used for presenting the general purpose financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

# CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

Certified Public Accountants

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West Monroe, Louisiana 70091

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

To The Board of Directors  
Richard Voluntary Council on Aging, Inc.  
Rayville, Louisiana

We have audited the general purpose financial statements of the Richard Voluntary Council on Aging, Inc., as of and for the year ended June 30, 2003 and have issued our report thereon dated November 4, 2003. We conducted our 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.

### Compliance

As part of obtaining reasonable assurance about whether the Richard Voluntary Council on Aging, Inc.'s general purpose 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 test 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 Richard Voluntary Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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.

To The Board of Directors  
Richland Voluntary Council on Aging, Inc.  
Page Two

This report is intended solely for the information of management, the Governor's Office of Elderly Affairs and the Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Cameron, Hines & Harrell (APAC)*

West Monroe, Louisiana  
November 4, 2000

**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2003**

To the Board of Directors  
Richland Voluntary Council on Aging  
Rayville, Louisiana

We have audited the general purpose financial statements of the Richland Voluntary Council on Aging, Inc. as of and for the year ended June 30, 2003, and have issued our report thereon dated November 4, 2003. We conducted our 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. Our audit of the financial statements as of June 30, 2003, resulted in an unqualified opinion.

**Section I - Summary of Auditor's Reports**

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

**Internal Control**

Material Weakness  yes  no Reportable Conditions  yes  no

**Compliance**

Compliance Material to Financial Statements  yes  no

**B. Federal Awards**

**Internal Control**

Material Weakness  yes  no Reportable Conditions  yes  no

Type of Opinion on Compliance: Unqualified  Qualified   
For Major Programs (No Major Programs) Disclaimer  Adverse

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

**C. Identification of Major Programs: N/A**

CFDA Number(s)  Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs: N/A

Is the audit a "low-risk" audit, as defined by OMB Circular A-133? N/A

HIGHLAND VOLUNTARY COUNCIL ON AGING, INC  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1992

(Continued)

Section II- Financial Statement Findings

No matters were reported.

Section III- Federal Award Findings and Question Costs- N/A

**RICHLAND VOLUNTARY COUNCIL ON ADUYSO, INC.**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2001**

**Section I- Internal Control and Compliance Material to the Financial Statements**

No findings were reported under this section.

**Section II- Internal Control and Compliance Material to Federal Awards**

This section is not applicable for this entity.

**Section III- Management Letter**

No management letter was issued.