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CLATSOP VOLUNTARY COUNCIL ON ROTRO, INC.  
ANNUAL FINANCIAL REPORT  
JUNE 30, 1994

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Elton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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## CLATSOP COUNTY VOLUNTARY COUNCIL ON ACTING, INC.

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STATE CAPITOL BUILDING  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Claiborne Voluntary Council on Aging, Inc.  
Monroe, Louisiana

We have audited the accompanying general purpose financial statements of the Claiborne Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Claiborne Voluntary Council on Aging, Inc., management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Office of Management and Budget Circular a-133, "Audits of State and Local Governments." These standards require that we 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 general purpose 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 Claiborne Voluntary Council on Aging, Inc. as of June 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 6, 1994, on our consideration of the Claiborne Voluntary Council on Aging, Inc.'s internal control structure and a report dated December 6, 1994, on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The auditing and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Alabama Voluntary Council on Aging, Inc. 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.

*Tamison, Wise & Martin*

Hinden, Louisiana  
December 4, 1996

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH ACCOUNTING AUDITING STANDARDS

To the Board of Directors  
Claiborne Voluntary Council on Aging, Inc.  
Monroe, Louisiana

We have audited the general purpose financial statements of the Claiborne Voluntary Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated December 8, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Comptroller 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 general purpose financial statements are free of material misstatement.

The management of the Claiborne Voluntary Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimation and judgment by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Claiborne Voluntary Council on Aging, Inc., as of and for the year ended June 30, 1994, we obtained an understanding of the internal

control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in the 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain immaterial instances involving the internal control structure and its operation that we have reported to the management of the Claiborne Voluntary Council on Aging, Inc. in the Schedule of Findings, Recommendations, and Corrective Actions.

This report is intended for the information of the board of directors, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Janice W. Martin*

Monroe, Louisiana  
December 8, 1998

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## INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Directors  
Clatsop Voluntary Council on Aging, Inc.  
Bessemer, Louisiana

We have audited the general purpose financial statements of the Clatsop Voluntary Council on Aging, Inc., as of and for the year ended June 30, 1994, and have issued our report thereon dated December 6, 1994.

We conducted our audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1994, we considered the internal control structure of the Clatsop Voluntary Council on Aging, Inc., in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Clatsop Voluntary Council on Aging, Inc., and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 6, 1994.

The management of the Clatsop Voluntary Council on Aging, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the



preparation of general purpose financial statements in accordance with generally accepted accounting principles and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

#### General Requirements

Political activity	Civil rights
Cash management	Allowable costs/cost principles
Drug-Free Workplace Act	Federal financial reports
Administrative	

#### Accounting Applications

General ledger	Budgeting
Cash receipts	Cash disbursements
Purchasing	Payroll
Accounts payable	Property and equipment

#### Special Requirements

types of services allowed or not allowed  
eligibility  
cost allocation

For all of the internal control categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, the California Reimbursement Council on Aging, Inc., had no major federal financial assistance programs and expended \$0.000 of its total federal financial assistance under the following major federal financial assistance programs:

- Title III B Area Agency Administration
- Title III B Supportive Services
- Title III C-1 Congregate Meals
- Title III C-2 Home-Delivered Meals
- Title III D In-home Services
- Title III F Disease Prevention and Health Promotion  
Outcomes
- USDA Cash-In-Lieu-of-commodities

We performed tests of controls, as required by OMB Circular A-118, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain immaterial instances involving the internal control structure and its operation that we have reported to the management of the Louisiana Voluntary Council on Aging, Inc. in the Schedule of Findings, Recommendations, and Corrective Actions.

This report is intended for the information of the board of directors, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Tammie Wira E. Martin*

Shreve, Louisiana  
December 4, 1996

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors  
Claiborne Voluntary Council on Aging, Inc.  
Bossier, Louisiana

We have audited the general purpose financial statements of Claiborne Voluntary Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated December 4, 1996.

We conducted our audit in accordance with generally accepted auditing standards, and ~~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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Claiborne Voluntary Council on Aging, Inc., is the responsibility of management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of Claiborne Voluntary Council on Aging, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Claiborne Voluntary Council on Aging, Inc. in the Schedule of Findings, Recommendations, and Corrective Actions.

This report is intended for the information of the board of directors, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Tamara Wine & Martin*

Minden, Louisiana  
December 4, 1994

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE FEDERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Board of Directors  
Claiborne Voluntary Council on Aging, Inc.  
Bossier, Louisiana

We have audited the general purpose financial statements of Claiborne Voluntary Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated December 4, 1996.

We have applied procedures to test Claiborne Voluntary Council on Aging, Inc.'s compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

Political activity	civil rights
Cash management	allowable costs/over principles
Drug-Free Workplace Act	Federal financial reports
Administrative	

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Claiborne Voluntary Council on Aging, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Claiborne Voluntary Council on Aging, Inc. had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings, Recommendations, and Corrective Action.

This report is intended for the information of the Board of Directors, management, Louisiana Governor's Office of Elderly Affairs, and the legislative auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Tamara J. Martin*

Shreve, Louisiana  
December 8, 1996

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Board of Directors  
Clatsop Voluntary Council on Aging, Inc.  
Homer, Louisiana

We have audited the general purpose financial statements of Clatsop Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated December 8, 1996.

In connection with our audit of the general purpose financial statements of Clatsop Voluntary Council on Aging, Inc., and with our consideration of the Council's medical services used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular 4-118, "Auditor of State and Local Governments," we selected certain transactions applicable to certain major federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular 4-118, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or not allowed; eligibility; and cost allocations that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Clatsop Voluntary Council on Aging, Inc. had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with these requirements, which are described in the accompanying Schedule of Findings, Recommendations, and Corrective Actions.

This report is intended for the information of the board of directors, management, Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Tamison, Wier & Martin*

Shreve, Louisiana  
December 4, 1996



GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONDENSED STATEMENTS - CONTINUED)

CLATSOP COUNTY WELFARE COUNCIL, INC.  
 EMPLOYER EMPLOYEE HEALTH CARE PLAN OFFER AND ESCROW GROUP  
 June 30, 1999  
 WITH SUPPLEMENTAL NOTES FOR JUNE 30, 1999

	Investment of Fund Assets		Accounts Payable		Totals		
	General	Special Revenue	General	Long term	Other assets (Liab)	1999	2000
			Fund Assets	Liab.			
<b>ASSETS</b>							
Cash in banks	\$ 88	\$6,445	-	-	\$6,533	\$6,550	
Accounts receivable	229	11,544	-	-	11,773	9,175	
Prepaid expenditures	-	2,000	-	-	2,000	2,000	
Due from other funds	1,000	-	-	-	1,000	10,000	
Fund assets	-	-	\$6,445	-	\$6,445	\$1,625	
Amount to be provided for retirement of general long term debt	-	-	-	\$1,875	\$1,875	-	
<b>Total assets</b>	<b>\$1,117</b>	<b>\$19,989</b>	<b>\$6,445</b>	<b>\$1,875</b>	<b>\$18,203</b>	<b>\$18,200</b>	
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 200	2,000	-	-	2,200	2,200	
Due to funding agency	-	1,000	-	-	1,000	2,200	
Due to other funds	-	2,000	-	-	2,000	10,000	
Taxes payable	-	-	-	\$1,875	\$1,875	-	
<b>Total liabilities</b>	<b>200</b>	<b>5,000</b>	<b>-</b>	<b>\$1,875</b>	<b>\$5,075</b>	<b>\$14,400</b>	
<b>FUND EQUITY</b>							
Fund balances - unreserved	1,117	14,989	-	-	16,106	17,800	
Investment in general fund assets	-	-	\$6,445	-	\$6,445	\$1,625	
<b>Total fund equity</b>	<b>1,117</b>	<b>14,989</b>	<b>\$6,445</b>	<b>-</b>	<b>\$12,651</b>	<b>\$19,425</b>	
<b>Total liabilities and fund equity</b>	<b>\$1,117</b>	<b>\$19,989</b>	<b>\$6,445</b>	<b>\$1,875</b>	<b>\$18,203</b>	<b>\$18,200</b>	

The accompanying notes are an integral part of these statements.

CLAIMSHEE VOLUNTARY COUNCIL ON AGING, INC.  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 Year Ended June 30, 1986  
 With Comparative Totals for the Year Ended June 30, 1985

	General	Special Revenues	Totals	
			1986	1985
<b>REVENUES</b>				
Intergovernmental	522,879	193,244	706,323	709,328
Public support	2,158	20,524	22,734	23,882
Interest	-	679	679	122
Contract services	-	27,878	27,878	68,888
Miscellaneous	<u>2,868</u>	<u>2,324</u>	<u>5,192</u>	<u>5,083</u>
Total revenues	<u>527,905</u>	<u>244,649</u>	<u>772,554</u>	<u>787,223</u>
<b>EXPENDITURES</b>				
Salaries	-	116,880	116,880	139,310
Fringe	-	9,113	9,113	29,980
Travel	-	3,092	3,092	7,466
Operating services	-	48,833	48,833	31,433
Operating supplies	-	14,904	14,904	28,122
Contract - basis	-	68,467	68,467	52,328
Debt service - principal	1,258	-	1,258	-
Debt service - interest	485	-	485	-
Capital outlay	29,672	-	29,672	3,823
Other costs	<u>1,122</u>	<u>3,662</u>	<u>4,784</u>	<u>9,258</u>
Total expenditures	<u>31,517</u>	<u>246,756</u>	<u>278,273</u>	<u>284,897</u>
Excess (deficiency) of revenues over expenditures	(18,967)	8,947	(9,860)	7,327
<b>OTHER FINANCING SOURCES (USES)</b>				
Specializing transfers in	8,198	25,601	33,801	61,100
Specializing transfers out	(13,334)	(21,843)	(35,177)	(54,100)
Proceeds of general long-term debt	<u>22,162</u>	<u>-----</u>	<u>22,162</u>	<u>-----</u>
Excess of revenues and other sources over expenditures and other uses	3,026	32,333	35,359	7,327
<b>FUND BALANCES</b>				
Beginning of year	<u>1,166</u>	<u>18,482</u>	<u>19,648</u>	<u>12,729</u>
End of year	<u>4,192</u>	<u>50,815</u>	<u>55,007</u>	<u>20,056</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GRAN BASIS) AND ACTUAL  
 STATE OF LOUISIANA ACT 715  
 Year Ended June 30, 1996

	Budget	Actual	Variance: Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$11,779	11,779	-
Other	-----	150	150
Total revenues	<u>11,779</u>	<u>11,929</u>	150
<b>EXPENDITURES</b>			
Contract costs	-----	791	(791)
Excess of revenues over expenditures	11,779	11,138	641
<b>OTHER FINANCING USES</b>			
Operating transfers out	(11,210)	(11,390)	180
Excess of revenues and other sources over expenditures and other uses	-	-	-
<b>FUND BALANCE</b>			
Beginning of year	-----	-----	---
End of year	<u>1,569</u>	<u>1,749</u>	180

The accompanying notes are an integral part of this statement.

CLAIMS AND VOLUNTARY COUNCIL ON AIDS, INC.  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND TYPES  
 Year Ended June 30, 1998

	Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$188,371	193,248	4,877
Public support	17,351	38,538	21,187
Interest	-	638	638
Contract services	48,941	33,876	(15,065)
Miscellaneous	-----	2,338	2,338
Total revenues	262,662	268,638	5,976
<b>EXPENDITURES</b>			
Salaries	117,082	210,882	93,800
Fringe	9,783	9,113	(670)
Travel	7,678	3,092	(4,586)
Operating services	48,833	48,838	5
Operating supplies	17,699	16,934	(765)
Contract	49,873	49,403	(470)
Other costs	3,230	3,662	432
Total expenditures	256,288	263,728	7,440
Excess (deficiency) of revenues over expenditures	(8,235)	4,910	13,145
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	26,487	26,001	(486)
Operating transfers out	(122,880)	(121,830)	1,050
Excess of revenues and other sources over expenditures and other uses	3,446	32,171	28,725
<b>FUND BALANCE</b>			
beginning of year	18,482	18,482	-----
End of year	21,928	50,653	28,725

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1984

Notes 1 - Summary of Significant Accounting Policies

a. Reporting Entity:

In 1944, the State of Louisiana passed Act 450 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Claiborne Voluntary Council on Aging, Inc. is a non-profit 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 Claiborne 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, recreational education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members, governs the Council.

For financial reporting purposes, in accordance with Statement No. 14 of the Governmental Accounting Standards Board, the Council includes all funds, account groups, activities, or centers, that are within the oversight responsibility of the Council as a separate special purpose government. The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

b. Statement Presentation:

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 Guides of State and Local Government Rules, the industry audit guide issued by the American Institute

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1998

Note 1 - Summary of Significant Accounting Policies (continued)

of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and, the Legislative Environmental Audit Guide.

a. Fund Accounting:

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, fund equity, revenues, and expenditures. Government revenues are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are conducted. The various funds presented in the financial statements in this report are grouped as follows:

Governmental Fund Types

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

General Funds - The General Funds are the general operating funds of the Council. They are used to account for all financial resources except those required to be accounted for in another fund.

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

CLATSOP VOLUNTARY COUNCIL OF SENIORS, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

Note 1 - Summary of Significant Accounting Policies (continued)

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that do not directly affect the financial resources available in any fund and are not reported therein.

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

General Fixed Assets - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased.

General Long-Term Debt - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt 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, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (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.



CLAIBORNE ELDERTHLY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1956

Note 1 - Summary of Significant Accounting Policies (continued)

f. Transfers:

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.

g. Budgets and Budgetary Accounting:

The Council follows the following procedure in establishing the budgetary data in these financial statements:

- a) The Director prepares a proposed budget for each program and submits same to the Board of Directors prior to the beginning of each year.
- b) Upon adoption of the various program budgets by the Board of Directors, the budgets are forwarded to the State of Louisiana, Office of Elderly Affairs for approval.
- c) If changes to the various program budgets are recommended by the Office of Elderly Affairs, the budgets are revised accordingly and a final budget is adopted by the Board of Directors.
- d) All budgetary appropriations lapse at the end of each fiscal year. Any grant revenue generated in excess of expenditures incurred during a fiscal year is returned to the Office of Elderly Affairs in accordance with the provisions of various contracts entered into with that office.
- e) Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles.
- f) The budgets presented in the accompanying financial statements have been amended under the above method.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1998

Note 1 - Summary of Significant Accounting Policies (continued)

B. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

1. 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.

2. Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

3. Annual and Sick Leave

The Council's annual and sick leave policy does not provide for the vesting of annual and sick leave.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1994

Page 1 - Summary of Significant Accounting Policies (Continued)

l. Prepaid Expenditures

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. Prepaid expenditures consist primarily of insurance premiums paid in June, 1994, for Board of Director Liability Insurance on a policy for year ended June 30, 1995. The General Fund paid these insurance premiums in the amount of \$1,908 and other prepaid expenditures in the amount of \$189. The prepaid expenditures were recorded in the Funds for which the expenditures are to be allocated, with an offsetting "Due to" General Fund to be repaid in the year ended June 30, 1995 when cost reimbursement is received under grant agreements.

m. Encumbrance accounting

The Council does not use encumbrance accounting.

n. Long-term liabilities

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt account group. Municipal and Interest payments on long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.

Page 2 - Funding Policies and Sources of Funds

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditures. The following programs are funded in this manner: Title III B, Title III E-1 and E-2, Title D, Title III F, Resident Services, State Allocation Funds (AFC 715), and Obedience. The U.S.D.A. membership of commodities program is funded under the sales of services method. The Personal Care Assistant fund is a contract for services provided program through the Department of Health and Hospitals.

The Council encourages and receives contributions from clients to help offset program costs. The Town of Homer provides funds to the Council. Utility assistance funds are also provided by the Louisiana Association of Councils on Aging under the Helping Hands program.

CLATSOP VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

Note 3 - General Fund Budget

The Council is not required to and did not prepare a budget for the General Fund. The combined statement of revenues, expenditures and changes in fund balances budget (GAAP basis) and actual - general fund types has therefore been omitted.

Note 4 - Accounts Receivable

Included in accounts receivable of \$11,908 at June 30, 1996, are reimbursements of expenses incurred in the following programs and amounts:

DDAs	\$ 3,885
Personal Care Allowance	7,127

Note 5 - In-Kind Contributions

The Council received in-kind contributions during the year, primarily in the form of facilities and labor. These contributions have not been reported and the offsetting expenses have not been reported in the financial statements. In-kind contributions amounted to \$7,508 for the year ended June 30, 1996.

Note 6 - Income Tax Status

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

Note 7 - Lease Commitments

The Clatsop Voluntary Council on Aging, Inc. has a ten (10) year lease agreement with the Clatsop Parish Police Jury, for the building housing the Clatsop Senior Center and Central Kitchen, which expires June 9, 2005. The annual rental payment required by the lease is \$2.00.

The Clatsop Voluntary Council on Aging, Inc. also has a twenty-four (24) year lease with the Village of Astoria, for the building housing the Astoria Senior Center, which expires December 31, 2004. The annual rental payment is \$1.00.

CLATSOPSE VOLUNTARY COUNCIL ON AGING, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 1994

Note 7 - Leases/Commitments (continued)

The Clatsopse Voluntary Council on Aging, Inc. has a three-year lease with Third Century Leasing for the use of a copy machine. The lease expires on May 31, 1995. The lease contains a purchase option for fair market value at the end of the lease term. The monthly rental payment is \$170.

The future minimum payments under these operating leases consist of the following:

Year ended <u>June 30,</u>	Amount
1997	\$2,542
1998	2,042
1999	1,872
2000	-
2001	-
Thereafter	<u>3</u>
Total	<u>\$7,462</u>

Note 8 - Changes in General Fixed Assets

A summary of changes in general fixed assets is presented below:

	Balance <u>July 1, 1993</u>	Additions	Deductions	Balance <u>June 30, 1994</u>
Real estate	\$ 3,500	-	-	3,500
Leasehold improvements	6,897	-	-	6,897
Furniture and equipment	22,389	-	838	21,551
Computer and peripheral equipment	12,480	-	-	12,480
Automobiles	<u>2,388</u>	<u>28,002</u>	<u>4,877</u>	<u>25,513</u>
Total general fixed assets	<u>\$48,654</u>	<u>28,002</u>	<u>4,877</u>	<u>\$71,779</u>

CLATSOP VOLUNTARY COUNCIL OF AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1986

Note 9 - Cash and Cash Equivalents

Cash and cash equivalents include demand deposits and interest-bearing demand deposits. Under state law, the Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. As June 30, 1986, the Council's total cash and cash equivalents (book balances) was \$28,523. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are held in the name of the pledging financial agent bank in a holding or custodial bank that is mutually acceptable to both parties. As June 30, 1986, the Council had \$28,523 in deposits (collected book balances). These deposits are fully secured from risk by federal deposit insurance.

Note 10 - Board of Directors

Members of the Board of Directors of the Clatsop Voluntary Council on Aging, Inc. serve in an advisory capacity only and receive no per diem or other compensation for their services.

The present board is composed of the following members:

Adèle Malone	Chairperson
Arquilla Shepherd	Vice-Chairperson
Harry F. Robinson	Secretary - Treasurer
Ross Howell	Director
Miriam Hollenhead	Director
Tudis Sutton	Director
Lillian Couch	Director
Beulah Spain	Director
Jan Richardson	Director
Bernay Champ	Director
Arthur Bremer	Director

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 1988

**Note 11 - Due to Funding Agency**

This account represents funds received from the Governor's Office of Elderly Affairs that have not been spent and will be returned. The gross revenues for the following funds have been presented net of these advances. The composition of this account at June 30, 1988, is as follows:

Title III B - Administration	\$ 372
Title III B - Supportive Services	83
Title III C-1	1,858
Title III D	4
Title III F	16
Senior Center	<u>138</u>
Total	<u>\$ 2,461</u>

**Note 12 - Litigation**

As of June 30, 1988, the Council is not involved in litigation.

**Note 13 - Interfund Transfers**

Operating transfers in and out are listed by fund for the year ended June 30, 1988:

	Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>
<b>General Funds</b>		
General Fund	\$ 8,158	\$ -
Ass 715	<u>          </u>	11,338
Total general funds	<u>8,158</u>	11,338
<b>Special Revenue Funds:</b>		
Title III B-88	6,875	-
Title III C-1	-	4,841
Title III C-2	16,755	-
Senior Center	-	4,511
Outreach	1,400	-
FEA	-	585
Personal care attendance	-	8,888
SEA Miscellaneous Fund	<u>          </u>	4,389
Total special revenue funds	<u>25,030</u>	11,845
Total all funds	<u>\$13,188</u>	<u>\$13,181</u>

CHATHAM VOLUNTARY COUNCIL ON AGING, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 1998

Note 14 - Interfund Loans

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. A summary of these interfund loans at June 30, 1998, were as follows:

	Due From Other Funds	Due to Other Funds
General Fund	\$ <u>2,000</u>	\$ _____
Special Revenue Funds:		
Title III B - ADA	-	433
Title III B - Services	-	440
Title III C-1	-	337
Title III C-2	-	194
Title III F	_____	24
Total special revenue funds	_____	2,000
Total all funds	\$ <u>2,000</u>	\$ <u>2,000</u>

Note 15 - Changes in General Long-Term Debt

The following is a summary of transactions relating to the Council's general long-term debt for the year ended June 30, 1998:

Rate payable, July 1, 1995	\$ _____
Additions	23,100
Payments	<u>(2,200)</u>
Rate payable, June 30, 1998	\$ <u>20,900</u>

On March 14, 1998, the Chatham Voluntary Council on Aging, Inc. borrowed \$23,100 at a rate of 8.3%. The first payment was due April 15, 1998 with all subsequent payments due on the same day of each month following. The final payment is due on March 15, 2000. This note is secured by the new 1998 Ford Aerostar Van purchased with the proceeds of the note.



ILLINOIS VOLUNTARY COUNCIL ON ARMS, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1996

Note 15 - Change General Long-Term Debt (continued)

The annual requirements to amortize the debt outstanding as of June 30, 1996, including interest payments of \$5,754 are as follows:

Year ended	Amount
<u>June 30,</u>	
1997	\$ 6,852
1998	6,852
1999	6,852
2000	<u>3,852</u>
Total	\$ <u>24,408</u>

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUP

**GENERAL FUND**

**GENERAL FUND**

Fund used to account for revenues generated and expenditures incurred in supplementing various meal preparation activities and services provided by the Council. Additionally, this fund is used to account for various recreational activities, primarily trips, which are paid for by the participants.

**STATE OF LOUISIANA ACT 136**

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs and expenditures incurred to advance any and all programs operated by the Council.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 GENERAL FUNDS  
 COMBINED BALANCE SHEET  
 June 30, 1979

	General Fund	State of Louisiana Aid 115	Totals
<b>ASSETS</b>			
Cash in bank	\$ 86	-	86
accounts receivable	159	-	159
Due from other funds	2,080	-	2,080
<b>Total assets</b>	<b><u>2,325</u></b>	<b><u>-</u></b>	<b><u>2,325</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities -</b>			
Accounts payable	\$ 218	-	218
Due to other funds	-	-	-
<b>Total liabilities</b>	<b><u>218</u></b>	<b><u>-</u></b>	<b><u>218</u></b>
<b>Fund balances -</b>			
Unreserved	2,115	-	2,115
<b>Total liabilities and fund equity</b>	<b><u>2,325</u></b>	<b><u>-</u></b>	<b><u>2,325</u></b>

The accompanying notes are an integral part of this statement.

CLAYBURN WELFARE COUNCIL ON BEING, INC.  
 SPECIAL FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 For the Year Ended June 30, 1990

	General Fund	State of Louisiana Part 265	Totals
<b>REVENUES</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ -	13,779	13,779
Town of Bossier	1,700	-	1,700
Public support	2,188	-	2,188
Other	3,852	152	4,004
Total revenues	7,740	13,931	21,671
<b>EXPENDITURES</b>			
Current costs	6,544	585	7,129
Debt service - principal	1,238	-	1,238
Debt service - interest	485	-	485
Capital outlay	29,012	-	29,012
Total expenditures	37,279	585	37,864
Excess (deficiency) of revenues over expenditures	(29,539)	11,346	(18,193)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	8,150	-	8,150
Operating transfers out	-	(11,346)	(11,346)
Proceeds of general long-term debt	22,182	-	22,182
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,000	-	1,000
<b>FUND BALANCES</b>			
Beginning of year	1,166	-	1,166
End of year	2,166	-	2,166

The accompanying notes are an integral part of this statement.

**SPECIAL REVENUE FUNDS**

**TITLE III G FUNDS**

Funds used to account for grant awards received under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing various social services to the elderly of Claiborne Parish, Louisiana.

**TITLE III G-1 FUND**

Fund used to account for grant awards received under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing congregate meals to the elderly of Claiborne Parish, Louisiana.

**TITLE III G-2 FUND**

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing home-delivered meals to the elderly in Claiborne Parish, Louisiana.

**TITLE III G FUND**

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing income services to the elderly in Claiborne Parish, Louisiana.

**TITLE III F FUND**

Funds used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing disease prevention and health promotion services to the elderly in Claiborne Parish, Louisiana.

**WISA FUND**

Fund used to account for WISA cash-in-lieu-of-commodities funds received under contract with the State of Louisiana Office of Elderly Affairs for the provision of meals to eligible participants.

**ADULT FUND**

Fund used to account for allotments received from the State of Louisiana Office of Elderly Affairs and designated for the provision of a financial audit.

## SPECIAL REVENUE FUNDS (Continued)

### SENIOR CENTER FUND

Fund used to account for grant awards under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing recreational and educational services for the benefit of the elderly located throughout Claiborne Parish, Louisiana.

### ORPHEUSIAN

Fund used to account for grant awards received under contract with the State of Louisiana Office of Elderly Affairs, program income generated and expenditures incurred in providing an advocate of residents of long-term care facilities.

### HELPING HANDS FUND

Fund used to account for revenues received from Louisiana Power and Light Company through the Louisiana Association of Councils on Aging and expenditures incurred to aid senior citizens in the payment of energy bills.

### MEICARD DRIVER PERSONAL CARE ATTENDANT

Funds used to account for Medicaid re-imbusement and expenditures incurred in providing in-home personal care to the elderly/handicapped in Claiborne Parish, Louisiana.

CLARENCE WILSON COUNCIL, DE ACQU, INC.  
 ANNUAL REPORT FORM  
 COMBINED BALANCE SHEET  
 June 30, 1990

	Table III B Local Agency Administration	Table III B Supervisory Services	Table III C-1	Table III C-2	Table III D
<b>ASSETS</b>					
Cash in bank	\$ 417	1,182	2,074	4,189	0
Accounts receivable	-	42	34	101	-
Prepaid expenditures	1,226	1,082	1,211	1,211	120
<b>Total assets</b>	<b>\$2,643</b>	<b>2,306</b>	<b>3,319</b>	<b>5,501</b>	<b>120</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 100	1,333	1,092	4,190	0
Due to other or pending matters	500	40	1,000	-	4
Due to other funds	1,188	1,000	1,211	1,211	116
<b>Total liabilities</b>	<b>2,868</b>	<b>2,373</b>	<b>3,303</b>	<b>5,401</b>	<b>120</b>
<b>Fund Balance - Unreserved</b>					
	---	---	---	---	---
<b>Total liabilities and fund equity</b>	<b>\$2,868</b>	<b>2,373</b>	<b>3,303</b>	<b>5,401</b>	<b>120</b>

The accompanying notes are an integral part of these statements.



Personal (Less Allowances)	Wages 111 P	Other Income	Dividend Income	Interest Income	Capital Gains	Total
0,000	11	5,000	200	00	000	60,000
7,500	"	8,000	"	"	"	11,000
-----	-----	-----	-----	-----	-----	11,000
11,500	11	13,000	200	00	000	11,000
00	"	"	100	00	"	1,000
"	00	"	100	"	"	1,000
-----	-----	-----	-----	-----	-----	1,000
00	00	-----	100	00	-----	21,000
00,000	-----	11,000	000	00	000	20,000
10,000	11	11,000	200	00	000	11,000

**CHRYSLER FINANCIAL GROUP, INC.**  
**GENERAL ACCOUNT FUND**  
**CONDENSED STATEMENT OF ASSETS, LIABILITIES**  
**AND EQUITY IN FUND BALANCE**  
**Year Ended June 30, 1994**

	Funds III B Total Assets	Funds III B Supp/Inv Accounts	Funds III B OCI	Funds III B I-E	Funds III B P
<b>ASSETS</b>					
<b>Investment-related -</b>					
Office of Energy Services	114,894	60,840	25,507	34,300	1,004
Investment:					
In Control in Agency	-	-	-	-	-
Public Securities	-	-	-	70	-
Other Investments	-	9,772	4,444	10,207	-
Non-guaranteed Income	-	-	-	493	-
Guaranteed Income	-	-	-	639	-
Contract services - Dept. of Health and Hospitals	-	-	-	-	-
Total revenues	<u>114,894</u>	<u>70,612</u>	<u>30,001</u>	<u>45,209</u>	<u>1,004</u>
<b>Other-related</b>					
Interest	9,889	89,670	68,263	33,300	933
Income	111	2,804	107	1,263	80
Lease	483	3,448	886	1,000	30
Operating services	4,840	10,670	6,807	17,444	180
Operating supplies	111	2,970	674	4,774	44
Contract	-	-	44,700	17,570	-
Total	-	2,470	-	-	-
Non-income contracts	150	107	70	200	3
Operating contracts	-	-	-	-	-
Other assets	-	-	-	-	-
Total expenditures	<u>10,533</u>	<u>10,981</u>	<u>55,327</u>	<u>36,207</u>	<u>1,237</u>
Excess (Deficiency) of Revenues over expenditures	-	14,870	4,444	114,154	-
<b>Other resources (initial, 1993):</b>					
Operating resources in	-	4,870	-	11,111	-
Operating resources out	-	-	11,000	-	-
<b>Excess (deficiency) of revenues and other resources over expenditures and other uses</b>	-	-	-	-	-
<b>FUND BALANCE</b>					
Beginning of year	-	-	-	-	-
End of Year	<u>1,004</u>	<u>1,004</u>	<u>1,004</u>	<u>1,004</u>	<u>1,004</u>

The accompanying notes are an integral part of this statement.

<u>1944-1951</u>	<u>1952</u>	<u>1953</u>	<u>1954-1955</u>	<u>1956-1957</u>	<u>Weighting</u>	<u>Personal</u>	<u>Miscellaneous</u>	<u>Total</u>
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>Case Utilization</u>	<u>7</u>	<u>8</u>
1,100	21,000	900	21,000	1,100	-	-	1,100	25,100
"	"	"	"	"	1,400	"	"	1,400
"	"	"	"	"	"	"	"	20,000
"	"	"	"	"	"	"	"	211
"	"	"	"	"	"	"	"	274
<u>1,100</u>	<u>21,000</u>	<u>900</u>	<u>21,000</u>	<u>1,100</u>	<u>1,400</u>	<u>11,476</u>	<u>1,100</u>	<u>38,076</u>
"	"	"	21,000	200	"	21,100	"	110,000
"	"	"	270	50	"	270	"	5,100
"	"	"	200	200	"	200	"	5,000
1,100	"	900	1,000	211	1,200	1,200	"	12,000
"	"	"	1,000	20	"	20	"	12,000
"	"	"	"	20	"	"	"	1,000
"	"	"	"	1,000	"	"	"	1,000
<u>1,100</u>	<u>21,000</u>	<u>900</u>	<u>21,000</u>	<u>1,301</u>	<u>1,200</u>	<u>11,506</u>	<u>1,100</u>	<u>100,076</u>
"	21,000	"	4,000	11,400	(100)	1,000	4,000	4,000
"	"	"	"	1,000	"	"	"	10,000
<u>1,100</u>	<u>21,000</u>	<u>900</u>	<u>21,000</u>	<u>1,301</u>	<u>1,100</u>	<u>11,506</u>	<u>11,100</u>	<u>111,076</u>
"	21,000	"	"	"	(100)	200	"	11,100
<u>1,100</u>	<u>21,000</u>	<u>900</u>	<u>21,000</u>	<u>1,301</u>	<u>1,000</u>	<u>11,706</u>	<u>11,100</u>	<u>112,076</u>

CLARENDON VOLUNTARY COUNCIL OF AGING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1978

	Budgeted Encumbrances	Actual Encumbrances	Budgeted Over (Under) Actual Encumbrances
<b>GENERAL FUND</b>			
Dupont costs	\$ No	2,344	(2,344)
Debt services - principal	Budget	1,328	(1,328)
Debt services - interest	Adopted	681	(681)
Capital outlay		28,022	(28,022)
Total		<u>32,382</u>	<u>(32,382)</u>
<b>STATE OF LOUISIANA - ACT 715</b>			
PCA's Discretionary Repayments	\$ -	583	(583)
Transfer to Title III E-1	9,814	9,783	31
Transfer to Title III E	69	-	69
Transfer to General Fund	-	150	(150)
Transfer to Debtors	<u>1,805</u>	<u>1,583</u>	<u>222</u>
Total	<u>11,688</u>	<u>11,923</u>	<u>(235)</u>
<b>TITLE III E - AREA AGENCY</b>			
<b>ADMINISTRATION</b>			
Salaries	\$ 7,880	7,887	-
Fringe	643	382	(361)
Travel	1,829	621	1,208
Operating services	4,718	4,643	75
Operating supplies	1,254	821	433
District consultant	<u>222</u>	<u>382</u>	<u>140</u>
Total	<u>17,546</u>	<u>16,986</u>	<u>560</u>

The accompanying notes are an integral part of this statement.

ELABORNE VOLUNTARY COUNCIL ON ACTION, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1996

	Budgeted Expenditures	Actual Expenditures	Budgeted Over (Under) Actual Expenditures
<b>TITLE III B - SUPPORTIVE SERVICES</b>			
Salaries	431,876	35,679	(396)
Fringe	2,800	2,094	(706)
Travel	2,478	1,048	800
Operating services	10,454	10,479	(25)
Operating supplies	3,093	2,904	189
Legal	2,554	2,473	81
Nutrition consultant	121	122	(1)
<b>Total</b>	<b>453,886</b>	<b>55,497</b>	<b>(398)</b>
<b>TITLE III C-1</b>			
Salaries	410,779	10,288	(399)
Fringe	858	977	(119)
Travel	557	324	233
Operating services	7,334	6,000	1,334
Operating supplies	269	824	(555)
Career:			
Raw food	4,434	4,807	(373)
Non-edibles	4,863	5,059	(196)
Nutrition consultant	118	78	40
Transfer to Title III C-2	-	3,881	(3,881)
<b>Total</b>	<b>821,082</b>	<b>28,629</b>	<b>(537)</b>
<b>TITLE III C-2</b>			
Salaries	428,250	23,288	(399)
Fringe	1,800	2,263	(463)
Travel	1,473	1,080	393
Operating services	18,848	17,448	1,400
Operating supplies	7,213	4,995	2,218
Career:			
Raw food	21,558	21,282	276
Non-edibles	16,348	16,384	(36)
Nutrition consultant	366	373	(7)
<b>Total</b>	<b>681,096</b>	<b>68,960</b>	<b>(136)</b>

The accompanying notes are an integral part of this statement.

CLASSICAL VOLUNTARY COUNCIL OF ASING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1998

	Budgeted Expenditures	Actual Expenditures	Budgeted Over (Under) Amount
<b>LEARNING CENTER</b>			
Salaries	\$10,000	10,000	(0)
Fringe	800	900	(100)
Operating services	5,700	6,900	800
Operating supplies	1,710	1,670	(40)
Transfer to 121 B Support	-	2,370	(2,370)
Transfer to 121 C-2	-	1,100	(1,100)
Total	\$18,210	22,940	(4,730)
<b>HELPING HANDS</b>			
Operating services	\$-	2,200	(2,200)
<b>WIDA</b>			
Transfer to C-2	\$2,100	200	2,300
<b>MENT</b>			
Operating services - audit	\$-	900	-
<b>PERSONAL CARE ATTENDANT</b>			
Salaries	\$32,000	30,100	1,900
Fringe	2,800	800	2,000
Travel	800	500	300
Operating services	900	1,300	(400)
Operating supplies	600	300	300
Dues	-	200	(200)
Transfer to General Fund	-	8,000	(8,000)
Total	\$37,100	42,200	(5,100)

The accompanying notes are an integral part of this statement.

CLAIBORNE POLYMERARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1996

	Budgeted Expenditures	Actual Expenditures	Budgeted Over (Under) Actual Expenditures
TITLE 301 D			
Salaries	\$ 949	837	112
Fringe	28	97	(111)
Travel	24	14	10
Operating services	276	232	44
Operating supplies	24	22	2
Facilities maintenance	<u>    2</u>	<u>    3</u>	<u>  -1</u>
Total	<u>\$1,323</u>	<u>1,305</u>	<u>18</u>
DCA MISCELLANEOUS GRANT			
Transfer to III B Support	<u>\$4,308</u>	<u>4,380</u>	<u>  -72</u>

The accompanying notes are an integral part of this statement.

CLATSOP VOLUNTEER COUNCIL ON ACTION, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1998

	Budgeted Expenditures	Actual Expenditures	Budgeted
			Over (Under) Actual Expenditures
<b>MEMBERSHIP</b>			
Salary	\$ 589	589	-
Fringe	58	56	(2)
Travel	1,377	898	(479)
Operating services	345	563	218
Operating supplies	79	68	(11)
Secretary coordinator	1,800	1,800	-
Nutrition consultant	11	11	-
Total	<u>\$4,552</u>	<u>3,565</u>	<u>(987)</u>
<b>TITLE III F</b>			
Operating supplies	<u>\$4,568</u>	<u>1,138</u>	<u>(3,430)</u>

The accompanying notes are an integral part of this statement.



GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

CLATSOP VOLUNTEER COUNCIL ON BEING, INC.  
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 Year Ended June 30, 1994

	July 1, 1993	additions	deletions	June 30, 1994
General fixed assets, at cost:				
Real property	\$ 3,380	-	-	3,380
Household improvements	4,887	-	-	4,887
Furniture and equipment	12,369	-	658	11,711
Computer and peripheral equipment	12,489	-	-	12,489
Automobiles	2,388	28,832	6,831	33,989
Total general fixed assets	<u>55,503</u>	<u>28,832</u>	<u>6,218</u>	<u>86,099</u>
Investment in general fixed assets:				
Title III B-AAA	3,064	-	-	3,064
Title III B-XX	3,438	-	-	3,438
Outcomes	54	-	-	54
Title III C-1	5,813	-	-	5,813
Title III C-2	3,206	-	580	4,786
Senior Center	19,208	-	-	19,208
Discretionary Fund	1,292	-	3,577	4,869
Title VII	4,892	-	-	4,892
State Special Funds	393	-	-	393
CDA Special Funds	11,843	28,032	638	49,237
Title III D	43	-	-	43
Title III E	432	-	-	432
Title III F	41	-	-	41
Total investment in general fixed assets	<u>61,645</u>	<u>28,032</u>	<u>6,218</u>	<u>95,459</u>

The accompanying notes are an integral part of this statement.

CODE SUPPLEMENTARY INFORMATION

CLAIREBEE VOLUNTARY COUNCIL OF ASIAN, INC.  
CONTRIBUTION TO BOARD MEMBERS  
Year Ended June 30, 1998

Board members serve without compensation.

CLAIMERS VOLUNTARY COUNCIL OF 40190, INC.  
 QUESTIONED COSTS  
 Year Ended June 30, 1996

<u>PROGRAM</u>	<u>Questioned Costs</u>	<u>Findings/Recommendations</u>
Title III B Administration	\$ 7.44	Payment made for unallowable costs - see additional explanations on the Schedule of Findings, Recommendations, and Corrective Action. "Payment for Questioned Costs."
Title III B Supportive Services	4.65	
Title III C-1 Congregate Meals	7.44	
Title III C-2 Home-Delivered Meals	39.63	
Title III D In-home Services	.37	
Title VII Outreachman, Senior Center	.44 <u>1.21</u>	
Total cost	\$ <u>10.68</u>	

CLAIBORNE VOLUNTARY COUNCIL ON ACIDS, INC.  
 FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTIONS - CURRENT YEAR  
 June 30, 1988

Payment for questioned costs

- Findings:** It is the policy of the Council to review invoices for allowability before authorizing their payment. We noted certain instances where individuals were reimbursed for meals which were already provided by the conference they were attending. We also noted that there was no evidence to show that reimbursements made to individuals for meals expense were appropriate and allowable costs.
- Cause:** The Council's procedure was not followed in those instances.
- Effect:** There is no material effect on the financial statements.
- Recommendation:** In the future, invoices for meals expense should be submitted to evidence allowability of costs before reimbursement is made. Documentation should be reviewed more closely.
- Response:** Invoices will be reviewed more closely to insure per diem payments are not made for meals which are already provided by the conference.

Authorization of time report

- Findings:** It is the policy of the Council that the authorized supervisor review and sign time reports. We noted one instance where there was no evidence that the authorized supervisor signed a time report.
- Cause:** The Council's procedure was not followed in this instance.
- Effect:** There is no effect on the financial statements.
- Recommendation:** In the future, time reports should be signed by the authorized supervisor to show evidence of their review and approval.
- Response:** By oversight the authorized supervisor failed to sign the time report. The check issued in payment of the time report was signed by the executive director, which is also the authorized supervisor. The executive director will make every effort in the future to insure that all time reports themselves are signed to indicate review and approval.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS  
June 30, 1988

- Prior year finding:** It was noted during the prior year audit that an invoice was missing the executive director's signature. Due to the lack of a signature, there was no evidence that the executive director authorized payment of the invoice on the invoice itself.
- Corrective action:** During the audit for the year ended June 30, 1988, it was noted that an effort was made to insure that all invoices were signed to indicate approval. However, by oversight, the authorized supervisor failed to sign a time report. As noted in the Schedule of Findings, Recommendations, and Corrective Actions, every effort will be made to insure that all time reports and invoices themselves are signed to indicate review and approval.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
AIRC CONFERENCE  
Year Ended June 30, 1996

An audit conference was held on December 20, 1996, with the executive director of the Council and David Fleming of Jamieson, Wise & Martin, independent auditors. The contents of the audit report were discussed.



# JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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DR. FRANK JAMIESON, III (1993)

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER  
NATIONAL ASSOCIATION OF ACCOUNTING FIRMS  
MEMBER  
LOUISIANA SOCIETY OF CPAs

## INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Directors  
Claiborne Voluntary Council on Aging, Inc.  
Bossier, Louisiana

We have audited the general purpose financial statements of the Claiborne Voluntary Council on Aging, Inc., as of and for the year ended June 30, 1996, and have issued our report thereon dated December 8, 1996. These general purpose financial statements are the responsibility of the Claiborne Voluntary Council on Aging, Inc. management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular 8-138, "Audit of State and Local Governments." Those standards and OMB Circular 8-138 require that we 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Claiborne Voluntary Council 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 to 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.

*Jamieson, Wise & Martin*

Mirbs, Louisiana  
December 8, 1996

Statewide voluntary contract on aging, etc.  
 REPORTS BY FEDERAL FINANCIAL ASSISTANCE  
 Year ended June 30, 1976

Federal Grant Number	Program or Award Amount	Revenue Received	Expenditures
<b>Reform, Control, Race, Therapy, Counseling, Diagnosis, Title</b>			
<b>Department of Health and Human Services</b>			
Funded through the Louisiana Governor's			
Office of Elderly Affairs:			
Special Programs for the Aging:			
	95-082	7,377	2,377
	95-084	11,258	11,258
	95-084	35,563	35,563
	95-083	28,302	28,302
	95-083	34,876	34,876
	95-084	1,508	1,508
	95-083	2,629	2,629
<b>Department of Institutions</b>			
Funded through the Louisiana Governor's Office			
of Elderly Affairs -			
	50-239	\$88,790	13,560
D.S.O.A. - Cash-In-Hand-of-connection			

The accompanying notes are an integral part of this statement.