

Saunders & Associates
Certified Public Accountants

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Independent Auditor's Report on Supplemental Information
and Schedule of Federal Financial Assistance

Board of Directors

East Carroll Voluntary Council on Aging, Inc.
Lake Providence, Louisiana

We have audited the financial statements of East Carroll Voluntary Council on Aging, Inc. for the year ended June 30, 1996, and have issued our report thereon dated October 24, 1996. These financial statements are the responsibility of East Carroll Voluntary Council on Aging, Inc.'s Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

Our audit was conducted for the purpose of forming an opinion on the financial statements of East Carroll Voluntary Council on Aging, Inc. taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, and including the Schedule of Federal Financial Assistance, is presented for purposes of additional analysis and is not a required part of the financial statements. The information in these supplemental schedules, including the Schedule of Federal Financial Assistance, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated October 24, 1996 on our consideration of East Carroll Voluntary Council on Aging, Inc.'s internal control structure and a report dated October 24, 1996 on its compliance with laws and regulations.

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

October 24, 1996

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Charles, Louisiana

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

For the Year Ended June 30, 1998

	General Fund	Special Revenue Funds	Total (Parentheses Only)
REVENUES			
Intergovernmental	\$ 46,828	\$ 178,650	\$ 225,478
Public Support	27,873	38,141	66,014
Miscellaneous	2,848	152	3,000
Interest Income	2,217	0	2,217
Total Revenue	<u>79,766</u>	<u>216,943</u>	<u>296,709</u>
EXPENDITURES			
Current:			
Salaries	0	67,489	67,489
Fringe	0	8,581	8,581
Meals	0	0	0
Travel	0	2,912	2,912
Operating Services	0	21,828	21,828
Operating Supplies	0	6,888	6,888
Other Costs	11,283	82,453	93,736
Capital Outlay	0	1,884	1,884
Utility Assistance	0	1,807	1,807
Total Expenditures	<u>11,283</u>	<u>205,102</u>	<u>216,385</u>
Excess of Revenues Over (Under) Expenditures	<u>68,483</u>	<u>11,841</u>	<u>80,324</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	59,078	59,078
Operating Transfers Out	<u>(59,000)</u>	<u>(59,173)</u>	<u>(118,173)</u>
Total Other Financing Sources (Uses)	<u>(59,000)</u>	<u>0</u>	<u>(59,000)</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	9,483	2,504	11,987
Fund Balance, Beginning of Year	88,484	58,540	147,024
Prior Period Adjustments (Note 16)	317	0	317
FUND BALANCE, END OF YEAR	<u>\$ 97,967</u>	<u>\$ 61,044</u>	<u>\$ 159,011</u>

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

EAST CANNON VOLUNTARY SERVICE CO AGENCY, INC.
Lake Providence, Louisiana

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East Carroll Voluntary Council on Aging, Inc.

Lake Providence, Louisiana

REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

For the Year Ended June 30, 1995

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FEB 5 1997

SAUNDERS & ASSOCIATES

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FRONT CANADIAN INDUSTRIES COUNCIL ON ACTION, INC.
Lake Providence, Louisiana

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Independent Auditor's Report on Compliance with Specific Requirements
Applicable to Nonmajor Federal Financial Assistance Programs

Board of Directors
East Carroll Voluntary Council on Aging, Inc.
Lake Providence, Louisiana

We have audited the financial statements of East Carroll Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1994, and have issued our report thereon dated October 24, 1994.

In connection with our audit of the financial statements of East Carroll Voluntary Council on Aging, Inc., and with our consideration of East Carroll Voluntary Council on Aging, Inc.'s control structure used to administer federal financial assistance programs, as required by OMB Circular A-128, System of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on East Carroll Voluntary Council on Aging, Inc.'s compliance with those requirements. 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 preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that East Carroll Voluntary Council on Aging, Inc. had not complied, in all material respects, with those requirements.

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

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

October 24, 1994

Sanders & Associates
Certified Public Accountants

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Independent Auditor's Report on Internal Control Structure
Used in Administering Federal Financial Assistance Programs

Board of Directors
East Carroll Voluntary Council on Aging, Inc.
Lake Providence, Louisiana

We have audited the financial statements of East Carroll Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1986, and have issued our report thereon dated October 14, 1986.

We conducted our audits 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. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits for the year ended June 30, 1986, we considered the internal control structure of East Carroll Voluntary Council on Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the East Carroll Voluntary Council on Aging, Inc.'s financial statements 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 financial statements in a separate report dated October 14, 1986.

The management of East Carroll 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, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of 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.

EAST CARROLL VOLUNTARY COUNCIL, CM AGING, INC.
Lake Frederick, Louisiana

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1998

	Governmental Fund Types		Account Groups		Total (Monoclassified Only)
	General Fund	Revenue Funds	Fixed Assets	General Long-Term Debt	
ASSETS					
Cash and Investments (Note 2)	\$ 169,267	\$ 41,427	\$ 0	\$ 0	\$ 210,694
Receivables (Note 4)	4,708	4,480	0	0	9,188
Prepaid Expenses	0	4,021	0	0	4,021
Land and Buildings	0	0	67,000	0	67,000
Vehicles	0	0	15,200	0	15,200
Furniture and Equipment	0	0	63,000	0	63,000
Amount to be Provided For Redemption of General Long-Term Debt	0	0	0	5,000	5,000
TOTAL ASSETS	\$ 169,268	\$ 80,248	\$ 145,470	\$ 5,000	\$ 399,986
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts Payable (Note 14)	\$ 22,680	\$ 15,800	\$ 0	\$ 0	\$ 38,480
Accrued Payroll Taxes	0	388	0	0	388
Compensated Absences Payable	0	0	0	5,000	5,000
Total Liabilities	22,680	16,188	0	5,000	43,868
Fund Equity:					
Investment in General Fixed Assets	0	0	145,470	0	145,470
Fund Balances - Reserved for:					
Prepaid Expenses	0	0	0	0	0
Grants Assistance	0	2,510	0	0	2,510
Unreserved and Undesignated	142,608	80,895	0	0	173,503
Total Fund Equity	142,608	83,405	145,470	0	371,583
TOTAL LIABILITIES AND FUND EQUITY	\$ 169,268	\$ 80,248	\$ 145,470	\$ 5,000	\$ 399,986

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

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Independent Auditor's Report on Compliance with General
Requirements Applicable to Federal Financial Assistance Programs

Board of Directors
East Carroll Voluntary Council on Aging, Inc.
Lake Providence, Louisiana

We have audited the financial statements of East Carroll Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated October 24, 1996.

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

- | | |
|--------------------------------|-------------------------------------|
| (1) Political activity | (6) Allowable costs/cost principles |
| (2) Davis-Bacon Act compliance | (7) Drug free workplace |
| (3) Civil rights | (8) Administrative requirements |
| (4) Cash management | |
| (5) Federal financial reports | |

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Requirements for 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 East Carroll 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 East Carroll Voluntary Council on Aging, Inc. had not complied, in all material respects, with those requirements.

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

Sannders & Associates
SANNDERS & ASSOCIATES
Certified Public Accountants

October 24, 1996

SUPPLEMENTAL INFORMATION

BAIT CANINE VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 2: FINANCING 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 Helping Hands, 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.

NOTE 3: CASH

At June 30, 1998, the carrying amount of the Council's deposits were as follows:

Payroll - Checking	\$ 439
Operating - Checking	172,476
CD #4180913 - First National Bank	<u>82,369</u>
Cash on deposit in hands	\$ 209,184

All of these deposits were covered by federal deposit insurance and respective bank collateral pledges.

NOTE 4: RECEIVABLES - SPECIAL REVENUE

Grant Receivables at June 30, 1998, consisted of reimbursements for expenses incurred under the following programs:

Program	Amount
U.S.E.A.	\$ 4,488

Various other receivables consist of the following:

Finney Medical Service Fund	81
Medicaid	5,313
Miles for Meals	48
Tax Refund	<u>3,212</u>
Total	\$ 11,160

EAST CARROLL VOLUNTARY SCHOOLS, INC. AND, INC.
Lake Providence, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL -**

GENERAL FUND TYPE

For the Year Ended June 30, 1990

	Budget	Actual	Variance Favorable (unfavorable)
REVENUES			
Intragovernmental	\$ 11,779	\$ 40,095	\$ 28,316
Public Support	0	57,579	57,579
Miscellaneous	0	2,946	2,946
Interest Income	0	7,271	7,271
Total Revenue	<u>11,779</u>	<u>108,891</u>	<u>97,112</u>
EXPENDITURES			
Contract	0	0	0
Salaries	0	0	0
Fringe	0	0	0
Meals	0	0	0
Travel	0	0	0
Operating Services	0	0	0
Operating Supplies	0	0	0
Other Costs	0	11,293	(11,293)
Capital Outlay	0	0	0
Utility Assistance	0	0	0
Total Expenditures	<u>0</u>	<u>11,293</u>	<u>(11,293)</u>
Excess of Revenue Over (Under) Expenditures	<u>11,779</u>	<u>97,598</u>	<u>85,819</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	0	0
Operating Transfers Out	<u>(11,779)</u>	<u>(28,292)</u>	<u>(16,513)</u>
Total Other Financing Sources (Uses)	<u>(11,779)</u>	<u>(28,292)</u>	<u>(16,513)</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	<u>0</u>	<u>69,306</u>	<u>52,306</u>
Fund Balance, Beginning of Year		98,454	
Price Period Adjustment (Note 15)		<u>312</u>	
FUND BALANCE, END OF YEAR		<u>\$ 145,806</u>	

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

BART CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -- BUDGET (GAAP) AND ACTUAL --**

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Difference)</u>
REVENUES			
Intergovernmental			
Public Support	\$ 182,646	\$ 178,660	\$ (3,986)
Miscellaneous	26,728	26,141	(11,989)
Interest Income	0	162	162
	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>215,775</u>	<u>198,363</u>	<u>(19,422)</u>
EXPENDITURES			
Current			
Salaries	86,121	87,430	(1,217)
Fringe	6,828	6,691	(43)
Meals	0	0	0
Travel	3,408	3,912	489
Operating Supplies	22,769	21,228	(44)
Operating Supplies	8,871	8,328	(1)
Other Costs	77,789	82,463	(4,687)
Capital Outlay	1,980	1,984	0
Utility Assistance	0	1,487	(1,487)
	<u>215,775</u>	<u>224,121</u>	<u>(8,346)</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(26,758)</u>	<u>(26,758)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	58,279	58,279
Operating Transfers Out	0	(28,272)	(28,272)
	<u>0</u>	<u>30,007</u>	<u>30,007</u>
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 0</u>	<u>3,249</u>	<u>\$ 3,249</u>
Fund Balance, Beginning of Year		<u>31,843</u>	
FUND BALANCE, END OF YEAR		<u>\$ 35,092</u>	

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

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Road, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1988

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - In 1964, the State of Louisiana passed Act 420 which 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 East Carroll 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 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.

The primary function of the East Carroll 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.

Preparation of Statements - In April of 1980, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local 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 generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by "Audit of State and Local Governmental Units", the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI-Accrual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting - The accounts of the Council are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing revenues, and expenditures. The Council's revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

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

FCGA (Act 735) - FCGA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "act 735" funds at its discretion.

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.

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

Title III-B Supportive Services Fund - Title III-B funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

Senior Center Fund - The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.,
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1990

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting, continued -

Senior Center Fund, continued - 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 - Title III C-1 funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-3 Home Delivered Meals Fund - Title III C-3 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. 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 the Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Title III-D Fund - The III-D Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for other individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title III-D funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

Title III-E Fund - Title III-E funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program provides preventive health services.

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting, continued -

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 Council on the Aging to provide assistance to the elderly for the payment of their utility bills.

General Fixed Assets and Long-Term Debt - 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. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Principal 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.

Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financial 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 liability is incurred, if measurable.

Encumbrance - Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriations, is not used by the East Carroll Voluntary Council on Aging, Inc., in its accounting practices.

Other Financial Sources (Uses) - Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers between funds are recognized at the time of transfers.

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.

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

Lawrence + Associates
LAWRENCE & ASSOCIATES
Certified Public Accountants

October 24, 1995

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.,
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1986

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fixed Assets - All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets.

Long-Term Liabilities - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Principal 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.

Compensated Absences - Employees of the East Carroll Voluntary Council on Aging, Inc., earn from 18 to 30 days of annual leave each year with 8 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 that 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 48 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.

Related-Party Transactions - The Council participated in the following related party transactions, which was not material in nature.

- 1) East Carroll Voluntary Council on Aging rents space from one of the local churches. One of the Elders of this church serves on the Council's Board of Directors. In addition, the wife of the church Elder serves as the Council's site manager at this facility. She maintains the necessary qualifications and is not paid more than the prior employee. As site manager, she works approximately 2 hours per day. Total wages paid during the fiscal year were not material.

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. F.S.B.A. cash-in-lieu of commodities funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food costs in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (FOGA) 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, B, and F programs are funded based on actual operating costs incurred.

Saunders & Associates
Certified Public Accountants

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**Independent Auditor's Report on Compliance with Laws, Regulations,
Contracts and Grants Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

Board of Directors
East Carroll Voluntary Council on Aging, Inc.
Lake Providence, Louisiana

We have audited the financial statements of East Carroll Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated October 24, 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to East Carroll Voluntary Council on Aging, Inc., is the responsibility of East Carroll Voluntary Council on Aging, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the East Carroll Voluntary Council on Aging, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the 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.

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

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

October 24, 1996

EAST CARROLL VOLUNTEER COUNCIL, AN AGING, INC.
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 3: 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 expenditure related to the use of the in-kind been recorded.

The primary in-kind contributions consisted of free rent and utilities for the senior center and meal sites, and wages and fringe benefits for volunteer workers.

NOTE 4: BOARD OF DIRECTOR'S 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-town travel expenses incurred in accordance with the Council's regular personnel policy.

NOTE 5: 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.

NOTE 6: LITIGATION AND CLAIMS

There was no litigation pending against the Council at June 30, 1998, nor is the Council aware of any unasserted claims.

NOTE 7: FEDERALLY ASSISTED PROGRAMS

The Council on aging participates in a number of federally assisted programs. These are audited in accordance with the "Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

In accordance with the "Single Audit Act of 1984" and the Office of Management and Budget Circular A-133, a schedule of federal financial assistance is presented on page 24.

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

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: PENSION PLAN

All employees of the Council are members of the Social Security System. In addition to the employee contribution withheld at 7.65 per cent of gross salary, the Council contributes an equal amount to the Social Security System.

NOTE 12: POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Council has no retired employees at June 30, 1996.

NOTE 13: INVENTORY

No inventory at June 30, 1996.

NOTE 14: MEDICAID REVENUE RECLASSIFIED

The Council has reclassified Medicaid revenue as accounts payable, as a result of the Council's duplicate billing, at the request of UNIBUS Corporation. According to UNIBUS, the original billing was coded incorrectly, as a result, the Council was asked to rebill under the correct code. Both billings were paid. The \$23,463 represents trade accounts payable of \$410 and \$23,053 which is the amount of the duplicate billing.

NOTE 15: PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$117 was made to clear a 1994 special assessment, that was forgiven.

Scandors & Associates
Crafted Public Accountants

PO Box 148 • 801 East 178 • Allentown, PA 18103 • 610-261-1333 • FAX: 610-261-1373

Independent Auditor's Report on Internal Control Structure
Based on an Audit of Financial Statements Performed
in Accordance with Government Auditing Standards

Board of Directors
East Carroll Voluntary Council on Aging, Inc.
Lake Providence, Louisiana

We have audited the financial statements of East Carroll Voluntary Council on Aging, Inc. for the year ended June 30, 1994, and have issued our report thereon dated October 24, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States (1994 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of East Carroll 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 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 financial statements of East Carroll Voluntary Council on Aging, Inc. 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 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 reportable 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 amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

October 28, 1986

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

- | | |
|--|-------------------------------------|
| (1) Political activity | (8) Federal financial reports |
| (2) Davis-Bacon Act compliance | (7) Allowable costs/cost principles |
| (3) Civil rights | (8) Drug free workplace |
| (4) Cash management | (9) Administrative requirements |
| (5) Real property acquisition and relocation | |

Specific Requirements

- | | |
|---|--|
| (1) Types of services allowed or not allowed | (4) Federal financial reports and claims for advances and reimbursements |
| (2) Eligibility | (5) Cost allocations |
| (3) Matching, level of effort, or earmarking and allowability of amounts claimed or used for matching | (6) Special requirements, if any |
| | (7) Monitoring subrecipients |

For all of the applicable internal control structure 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, 1986, East Carroll Voluntary Council on Aging, Inc. had no major federal financial assistance programs and expended 77 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III C-1 Congregate Meals and Title III C-2 Home Delivered Meals.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we 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 nonmajor federal financial assistance. 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 programs 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

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Louis, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended June 30, 1998

<u>Federal Grant/Pass Through Grant Name/Program Name</u>	<u>Federal CFDA Number</u>	<u>Program Or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
<u>United States Department of Health and Human Services</u>				
Passed Through the Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:				
Title II - D - Supportive Services	93.044	\$ 25,316	\$ 25,316	\$ 25,316
Title II D-1 Congregate Meals	93.045	25,000	25,000	25,000
Title II D-2 Home-Delivered Meals	93.045	8,862	8,862	8,862
Title II - D (a) - Home Services	93.046	128	128	128
Title II - F Disease Prevention	93.042	1,455	1,455	1,455
Total United States Department of Health and Human Services		<u>\$1,856</u>	<u>41,751</u>	<u>41,751</u>
<u>United States Department of Agriculture</u>				
Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-In-Use-Of Connections				
	10.580	18,573	18,573	18,573
TOTAL FEDERAL FINANCIAL ASSISTANCE		<u>\$ 17,922</u>	<u>\$ 72,823</u>	<u>\$ 74,289</u>

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

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1970

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Budget Policy - The Council follows these procedures in establishing the budgetary data reflected in these financial statements.

The Governor's Office of Elderly Affairs "GOEA" 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 GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30th 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.

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 from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.

Expenditures 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.

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.

EAST CARROLL VOLUNTARY COUNCIL ON AIDING, INC.
Lake Park Road, Leesville

**COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND
CHANGES IN GENERAL FIXED ASSETS**

For the Year Ended June 30, 1966

	Balance June 30, 1965	Additions	Deletions	Balance June 30, 1966
General Fixed Assets, At Cost				
Land and Buildings	\$ 87,088	\$ 0	\$ 0	\$ 87,088
Vehicles	14,280	0	0	14,280
Office Furniture and Equipment	<u>85,716</u>	<u>2,084</u>	<u>4,714</u>	<u>83,086</u>
TOTAL GENERAL FIXED ASSETS	\$ 187,084	\$ 2,084	\$ 4,714	\$ 184,454
Investment in General Fixed Assets:				
Property Acquired Prior to July 1, 1965**	\$ 20,880	\$ 0	\$ 4,858	\$ 16,022
Property Acquired After July 1, 1965				
Gifts From -				
Title B-1-D In-Home Services	508	0	0	508
General Fund	8,848	0	0	8,848
Title B-D-1	48,789	808	290	49,307
Title B-D-2	28,284	888	233	28,939
Title B-3 Supportive Services	14,582	888	222	15,248
Title B-F Disease Prevention	3,384	180	0	3,564
Senior Citizens Fund Raisers	138	0	0	138
Senior Center	12,422	0	0	12,422
Miscellaneous Grant	4,428	0	0	4,428
In-Kind Donations	<u>888</u>	<u>0</u>	<u>0</u>	<u>888</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 146,182	\$ 2,084	\$ 4,714	\$ 143,542

** Records reflecting sources from which assets were acquired were not maintained prior to July 1, 1965.

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

MARY CAROLINA VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1996

The exit conference was held on October 24, 1996. Those in attendance were Mike Willingham, Auditor, Mary Jean Knight, Executive Director of the Council.

I reported that I did not discover any material weaknesses in internal control.

A separate management letter has not been issued.

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

Saunders & Associates
Certified Public Accountants

P.O. Box 1400 • 400 West 17th • Salt Lake City, Utah 84119 • (801) 461-1677

Independent Auditor's Report

Board of Directors
East Carroll Voluntary Council on Aging, Inc.
Lake Providence, Louisiana

We have audited the accompanying combined balance sheet of East Carroll Voluntary Council on Aging, Inc. as of June 30, 1996, and the related combined statement of revenues, expenditures and changes in fund balances for the year then ended. These financial statements are the responsibility of East Carroll Voluntary Council on Aging, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

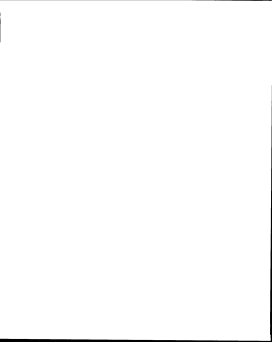
We conducted our audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in Government Auditing Standards issued by the Comptroller General of the United States (1994 Revision), Office of Management and Budget Circular A-133, and the GAO Compliance Supplement for Single Audits of State and Local Governments, 1995/1996. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of East Carroll Voluntary Council on Aging, Inc. as of June 30, 1996, and the results of its operations and changes in its fund balances 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 October 24, 1996 on our consideration of East Carroll Voluntary Council on Aging, Inc.'s internal control structure and a report dated October 24, 1996 on its compliance with laws and regulations.

Saunders & Associates
SAUNDERS & ASSOCIATES
Certified Public Accountants

October 24, 1996



EAGLE CARROLL VOLUNTARY COUNCIL ON AGING, INC.
 Lake Providence, Louisiana

Page 3 of 3

STATEMENT OF EXPENDITURES - BUDGET (GRANT) AND ACTUAL -
 SPECIAL REVENUE FUND TYPES
 For the Year Ended June 30, 2022

	Budget	Actual	Variance Favorable (Adverse)
Miscellaneous Grant			
Fringe	\$ 0	\$ 0	\$ 0
Fringe	0	0	0
Travel	0	0	0
Operating Services	0	0	0
Operating Supplies	0	0	0
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal	0	0	0
Transfer Out To:	0	0	0
Title 18	4,800	4,508	0
TOTAL MISCELLANEOUS GRANT	<u>\$ 4,800</u>	<u>\$ 4,508</u>	<u>\$ 0</u>
USDA			
Transfer Out To:			
Title C-1	\$ 5,648	\$ 7,820	\$ (2,172)
Title C-2	5,648	4,744	898
TOTAL USDA	<u>\$ 11,296</u>	<u>\$ 12,564</u>	<u>\$ (1,268)</u>

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

EAST GATRELL VOLUNTARY COUNCIL, OHLAND, INC.
 Lafayette, Louisiana

STATEMENT OF EXPENDITURES - BUDGET (SNAP) AND ACTUAL -
SPECIAL REVENUE FUND TYPES

For the Year Ended June 30, 1986

	Budget	Actual	Variance Favorable (Unfavorable)
Senior Center			
Salaries	\$ 4,180	\$ 4,278	\$ (98)
Fringe	227	348	(121)
Travel	0	0	0
Operating Services	1,885	1,228	(657)
Operating Supplies	0	0	0
Meals	0	0	0
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal	<u>6,392</u>	<u>6,856</u>	<u>(464)</u>
Transfer Out From:			
Title II-B	12,808	12,794	14
TOTAL SENIOR CENTER	<u>\$ 19,200</u>	<u>\$ 19,650</u>	<u>\$ (450)</u>
Title II - D In-Home Services			
Salaries	\$ 808	\$ 842	\$ 34
Fringe Benefits	68	67	1
Travel	14	13	1
Operating Services	67	82	15
Operating Supplies	12	14	2
Meals	0	0	0
Other Costs	0	0	(1)
Capital Outlay	10	0	10
Utility Assistance	0	18	(18)
Subtotal	<u>1,021</u>	<u>1,026</u>	<u>(5)</u>
Transfer In From:			
General Fund	1,750	2,029	279
TOTAL TITLE II - D IN-HOME SERVICES	<u>\$ 2,771</u>	<u>\$ 3,055</u>	<u>\$ 284</u>
Title II - F Disease Prevention			
Salaries	\$ 0	\$ 426	\$ (426)
Fringe	0	35	(35)
Travel	0	1	(1)
Operating Services	1,751	1,427	324
Operating Supplies	0	0	0
Meals	0	0	0
Other Costs	180	180	0
Capital Outlay	0	0	0
Subtotal	<u>1,931</u>	<u>1,869</u>	<u>(62)</u>
Transfer In From:			
General Fund	0	148	148
TOTAL TITLE II - F DISEASE PREVENTION	<u>\$ 1,931</u>	<u>\$ 2,017</u>	<u>\$ 86</u>

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

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Local Professional Loanee

Page 1 of 3

STATEMENT OF EXPENDITURES - BUDGET (GAAP) AND ACTUAL -

SPECIAL REVENUE FUND TYPES

For the Year Ended June 30, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Title B - B. Supportive Services			
Salaries	\$ 34,200	\$ 34,039	\$ (161)
Fringe Benefits	2,721	2,731	(10)
Tuition	501	585	84
Operating Services	11,874	11,445	429
Operating Supplies	2,880	2,684	196
Meals	0	0	0
Other Costs	18,000	18,004	(4)
Capital Outlay	684	685	(1)
Subtotal	<u>68,260</u>	<u>68,274</u>	<u>(14)</u>
Transfer in From:			
Service Center	(13,500)	(12,704)	(796)
Interfund Grant	(4,500)	(4,500)	0
General Fund	(2,024)	(2,766)	(742)
TOTAL TITLE B - B	<u>\$ 50,216</u>	<u>\$ 50,311</u>	<u>\$ (95)</u>
Title B C-1. Congregate Meals			
Salaries	\$ 23,200	\$ 23,036	\$ (164)
Fringe	1,883	1,882	1
Tuition	308	1,350	(1,042)
Operating Services	7,443	7,888	(445)
Operating Supplies	1,215	1,260	(45)
Meals	0	0	0
Other Costs	20,100	21,280	(1,180)
Capital Outlay	817	824	(7)
Subtotal	<u>54,966</u>	<u>57,320</u>	<u>(2,354)</u>
Transfer in From:			
USGA	(1,881)	(1,800)	(81)
TOTAL TITLE B C-1	<u>\$ 53,085</u>	<u>\$ 55,520</u>	<u>\$ (2,435)</u>
Title B C-2. Home Delivered Meals			
Salaries	\$ 23,810	\$ 23,786	\$ (24)
Fringe	1,370	1,360	10
Tuition	1,547	1,540	7
Operating Services	10,620	10,286	334
Operating Supplies	2,895	2,787	108
Meals	0	0	0
Other Costs	31,788	34,478	(2,690)
Capital Outlay	687	688	(1)
Subtotal	<u>73,717</u>	<u>74,705</u>	<u>(988)</u>
Transfer in From:			
USGA	(5,040)	(5,344)	(304)
General Fund	(4,880)	(3,217)	(1,663)
TOTAL TITLE B C-2	<u>\$ 63,797</u>	<u>\$ 66,144</u>	<u>\$ (2,347)</u>

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

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - SPECIAL FUNDING FUND**

For the Year Ended June 30, 1995

	Title # F Discrete Funding	Title # D In - Home Services	Utilities Assistance Fund	USDA	Total (Memo Only)
REVENUES					
Non-governmental:					
Office of Elderly Affairs	\$ 1,001	\$ 802	\$ 0	\$ 16,607	\$ 178,050
LA Association of Councils on Aging	0	8	1,197	0	13,141
Client Contributions	0	8	0	0	182
Program Income	0	8	0	0	0
Total Revenues	1,001	802	1,197	16,607	198,380
EXPENDITURES					
Current:					
Salaries	428	842	0	0	87,488
Fringe	33	67	0	0	8,581
Meals	0	8	0	0	0
Travel	1	13	0	0	2,912
Operating Services	1,427	82	0	0	31,828
Operating Supplies	0	14	0	0	6,950
Other Costs	130	1	0	0	82,683
Capital Outlay	0	8	8	0	1,854
Utility Assistance	0	18	1,207	0	1,807
Total Expenditures	1,980	1,028	1,217	0	222,121
Excess of Revenues Over (Under) Expenditures	21	(226)	(10)	16,607	(21,738)
OTHER FINANCING SOURCES (USES)					
Operating Transfers to	50	227	0	0	88,078
Operating Transfers Out	0	0	0	(13,803)	(20,772)
Total Other Financing Sources (Uses)	50	227	0	(13,803)	67,306
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	(10)	2,804	4,574
Fund Balance, Beginning of Year	0	0	3,018	27,292	31,310
FUND BALANCE, End of Year	0	0	2,918	30,096	34,174

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

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake Providence, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ACTUAL - GENERAL FUND**

For the Year Ended June 30, 1999

	Programs of the General Fund		
	Local	(Net Fund)	Total
REVENUES			
Intergovernmental			
Public Support	\$ 34,558	\$ 11,779	\$ 46,337
Miscellaneous	27,879	0	27,879
Interest Income	2,845	0	2,845
	7,377	0	7,377
Total Revenue	71,791	11,779	83,570
 EXPENDITURES			
Current			
Salaries	0	0	0
Fringe	0	0	0
Meals	0	0	0
Travel	0	0	0
Operating Services	0	0	0
Operating Supplies	0	0	0
Other Costs	0	0	0
Capital Outlay	11,080	0	11,080
Utility Assistance	0	0	0
	0	0	0
Total Expenditures	11,080	0	11,080
Excess of Revenues Over (Under) Expenditures	60,711	11,779	72,490
 OTHER FINANCING SOURCES (USES)			
Operating Transfers In	0	0	0
Operating Transfers Out	(28,320)	(11,779)	(40,099)
	(28,320)	(11,779)	(40,099)
Total Other Financing Sources (Uses)	(28,320)	(11,779)	(40,099)
Excess (Deficiency) Of Revenues and Other Sources Over Expenditures and Other Uses	32,391	0	32,391
Fund Balance, Beginning of Year	88,454	0	88,454
Prior Period Adjustment (Note 15)	317	0	317
FUND BALANCE, END OF YEAR	\$ 121,158	\$ 0	\$ 121,158

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

EVET CARROLL VOLUNTARY COUNCIL ON AGING, INC.
1018 Providence, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1966

There were no findings or questioned costs during this audit period.

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

EAST CARROLL VOLUNTARY COUNCIL ON AGING, INC.
Lake, Louisiana, Louisiana

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COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 1998

	Title III B Supportive Services	Title III C-1 Congregate Meals	Title III D-2 Home Delivered Meals	Senior Center	Title III D In-Home Services
ASSETS					
Cash	\$ 1,483	\$ 7,200	\$ 3,208	\$ 211	\$ 25
Receivables	18	14	13	0	0
Prepaid Expenses	1,273	1,284	1,288	0	18
Land and Buildings	0	0	0	0	0
Vehicles	0	0	0	0	0
Furniture & Equipment	0	0	0	0	0
Amounts to be Provided for (Long-Term Debt)	0	0	0	0	0
TOTAL ASSETS	\$ 2,871	\$ 8,421	\$ 4,589	\$ 211	\$ 43
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts Payable	\$ 2,081	\$ 8,042	\$ 4,028	\$ 187	\$ 43
Accrued Payroll Taxes	110	79	80	14	0
Compensated Absences Payable	0	0	0	0	0
Total Liabilities	2,871	8,421	4,589	211	43
Fund Equity:					
Investment in General Fund Assets	0	0	0	0	0
Fund Balances:					
Reserved for:					
Utility Assistance	0	0	0	0	0
Unreserved:					
Unassigned	0	0	0	0	0
Designated	0	0	0	0	0
Total Fund Equity	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,871	\$ 8,421	\$ 4,589	\$ 211	\$ 43

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

EMIL CARROLL VOLUNTARY COUNCIL ON AGING, INC.
 Lake Providence, Louisiana

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**COMPARING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - SPECIAL REVENUE FUND**

For the Year Ended June 30, 1999

	Title III B Supportive Services	Title III C-1 Congregate Meals	Title III C-2 Home Delivered Meals	Senior Center	Misc. Other
REVENUES					
Intergovernmental					
Office of Elderly Affairs	\$ 28,783	\$ 52,571	\$ 83,128	\$ 18,528	\$ 4,880
LA Association of Councils on Aging	803	5,498	9,833	0	0
Client Contributions	18	102	18	0	0
Program Income	0	0	0	0	0
Total Revenues	30,611	59,171	92,979	18,528	4,880
EXPENDITURES					
Contract					
Salaries	24,828	23,526	22,768	4,278	0
fringe	2,731	1,852	1,868	348	0
Meals	0	0	0	0	0
Tuition	888	1,853	949	0	0
Operating Services	11,445	3,888	18,280	1,200	0
Operating Supplies	2,804	1,385	2,787	0	0
Other Costs	16,888	31,285	24,478	0	0
Capital Outlay	888	534	888	0	0
Utility Assistance	0	0	0	0	0
Total Expenditures	58,674	67,238	74,252	6,026	0
Excess of Revenues Over (Under) Expenditures	21,937	7,933	17,987	12,502	4,880
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	30,800	7,829	11,581	0	0
Operating Transfers Out	0	0	0	(12,794)	(4,903)
Total Other Financing Sources (Uses)	30,800	7,829	11,581	(12,794)	(4,903)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0	0	0
Fund Balance, Beginning of Year	0	0	0	0	0
FUND BALANCE, END OF YEAR	0	0	0	0	0

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

EAST DABOLL HOUSING COUNCIL ON AGING, INC.
Lake Excellence, Louisiana

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COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 1998

	Title of F Disburse Prevention	Utility Assistance	USDA	Total (Memo Only)
ASSETS				
Cash (Overdraft)	\$ (282)	\$ 3,818	\$ 28,270	\$ 41,806
Receivables	0	0	4,446	4,446
Prepaid Expenses	290	0	0	4,226
Land and Buildings	0	0	0	0
Vehicles	0	0	0	0
Furniture & Equipment	0	0	0	0
Amount to be Provided for Long-Term Debt	0	0	0	0
TOTAL ASSETS	\$ 18	\$ 3,818	\$ 28,696	\$ 32,312
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$ 17	\$ 0	\$ 0	\$ 11,808
Accrued Payroll Taxes	1	0	0	258
Committed Advances Payable	0	0	0	0
Total Liabilities	18	0	0	12,066
Fund Equity:				
Investment in General Fixed Assets	0	0	0	0
Fund Balances:				
Reserved for Utility Assistance	0	3,818	0	3,818
Unreserved:				
Undesignated	0	0	28,878	28,878
Designated	0	0	0	0
Total Fund Equity	0	3,818	28,878	32,696
TOTAL LIABILITIES AND FUND EQUITY	\$ 18	\$ 3,818	\$ 28,696	\$ 32,312

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