

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bayou La Batre, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 3: IN-KIND CONTRIBUTIONS, CONTINUED

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 7: INCOME TAX STATUS

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

NOTE 8: LITIGATION AND CLAIMS

There was no litigation pending against the council at June 30, 1996, nor is the Council aware of any unasserted claims.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

NOTE 9: 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 1981. 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.

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

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

For The Year Ended June 30, 1996

	General Fund	Special Revenue Funds	Total (Memorandum Only)
<b>REVENUES</b>			
Intergovernmental	\$ 11,279	\$ 233,437	\$ 244,716
Public Support	800	21,184	21,984
Miscellaneous	2,480	11,769	14,249
<b>Total Revenues</b>	<u>14,559</u>	<u>266,390</u>	<u>280,949</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Salaries	0	84,828	84,828
Fringe	0	8,463	8,463
Meals	0	0	0
Travel	0	11,524	11,524
Operating Services	0	55,829	55,829
Operating Supplies	0	7,356	7,356
Other Costs	324	80,242	80,566
Capital Outlay	0	308	308
Utility Assistance	0	1,894	1,894
<b>Total Expenditures</b>	<u>324</u>	<u>270,454</u>	<u>270,778</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>14,235</u>	<u>(3,462)</u>	<u>10,773</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	23,821	23,821
Operating Transfers Out	<u>(21,828)</u>	<u>(12,059)</u>	<u>(33,887)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(21,828)</u>	<u>11,762</u>	<u>0</u>
<b>Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses</b>	<u>4,207</u>	<u>8,194</u>	<u>12,401</u>
Fund Balance, July 1, 1995	22,763	86,288	109,051
Price Period Adjustments (Note 1) <sup>1</sup>	272	(272)	0
Funds Returned to Funding Source	0	0	0
<b>FUND BALANCE, JUNE 30, 1996</b>	<u>\$ 23,035</u>	<u>\$ 79,821</u>	<u>\$ 102,856</u>

<sup>1</sup> The accompanying notes are an integral part of the financial statements.

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

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

**SPECIAL REVENUE FUNDS**

For the Year Ended June 30, 1998

	Budget	Actual	Actual Over (Under) Budget
<b>REVENUES</b>			
Intergovernmental	\$ 207,393	\$ 203,437	\$ (3,956)
Public Support	23,849	21,704	(2,145)
Miscellaneous	0	11,759	11,759
Total Revenues	231,242	236,844	5,602
<b>EXPENDITURES</b>			
<b>Current:</b>			
Salaries	94,872	94,829	(53)
Fringe	7,704	8,463	(669)
Meals	0	0	0
Travel	11,599	11,504	95
Operating Supplies	53,890	55,829	(2,039)
Operating Supplies	8,450	7,368	(1,082)
Other Costs	98,385	98,242	(143)
Capital Outlay	349	500	151
Utility Assistance	0	1,824	(1,824)
Total Expenditures	269,400	270,456	(1,056)
Excess of Revenues Over (Under) Expenditures	0	(3,612)	(3,612)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	1,149	22,801	21,652
Operating Transfers Out	(1,149)	(12,365)	(11,216)
Total Other Financing Sources (Uses)	0	10,436	10,436
Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 6,824	\$ 6,824
Fund Balance, July 1, 1997		65,289	
Prior Period Adjustments (Note 1 C)		(273)	
Funds Returned to Funding Source		0	
<b>FUND BALANCE, JUNE 30, 1998</b>		<b>\$ 72,005</b>	

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

RICHMOND VOLUNTARY COUNCIL ON AGING, INC.  
Eastville, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 2: 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 accounts that comprises its assets, liabilities, fund equity, 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 Funds:

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

FCOA, Act 331 - FCOA (Act 331) 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 33" funds at its discretion.

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting, continued -

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 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-2 Home Delivered Meals Fund - Title III C-2 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 older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. 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.

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bayville, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE 1: 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 councils on the aging to provide assistance to the elderly for the payment of their utility bills.

Title III-G Fund - The Title III-G Fund is used to account for the funds which are used to prevent abuse, neglect and exploitation of older individuals. Title III-G 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.

FEMA - The FEMA fund is used to account for the administration of a Disaster Assistance Program which purpose is to supplement food and shelter assistance to individuals who might currently be receiving assistance, as well as to assist those who are not receiving any. Funds are provided by the Federal Emergency Management Agency through the United Way which in turn passes through the funds to the parish council.

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

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

RICHMOND VOLUNTARY COUNCIL ON AGING, INC.  
Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Accounting, Continued - 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 liability is incurred, if measurable.

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

Other Financing 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 transfer.

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

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

The Board of Directors reviews and adopts the budget before June 15th 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.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

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, the 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.

*Sanders & Associates*

SANDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1998



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

**NOTES TO FINANCIAL STATEMENTS**

June 30, 1986

**NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS, CONTINUED**

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 (PCOA) 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, and B & F programs are funded based on actual operating costs incurred.

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 Councils on Aging to the Council under the Helping Hands and Heating Help programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenues when the cash is received because the Council cannot predict the timing and the amount of receipt.

**NOTE 3: CASH**

At June 30, 1986, the carrying amount of the Council's deposits was as follows:

Payroll - Checking	\$ 10
Operating - Checking	185,347
Cash on deposit in banks	<u>\$ 185,357</u>

All of these deposits were covered by federal depository insurance.

**NOTE 4: RECEIVABLES**

Grant Receivables at June 30, 1986, consisted of reimbursements for expenses incurred under the following programs:

Program	Amount
D.S.D.A.	\$ 3,428
Total	<u>\$ 3,428</u>

**NOTE 5: IN-KIND CONTRIBUTIONS**

The Council received various in-kind contributions during the year. These in-kind contributions have not been recorded in the financial statements as revenues, nor has the expenditure related to the use of the in-kind been recorded.

RICKLAND VOLUNTARY COUNCIL ON AGING, INC.  
Fayetteville, Louisiana

TABLE OF CONTENTS

June 30, 1994

	Page
Combining Statement of Revenues, Expenditures and Changes In Fund Balances - Actual - General Fund . . . . .	29
Combining Statement of Revenues, Expenditures and Changes In Fund Balances - Special Revenue Funds . . . . .	30
Statement of Expenditures - Budget (GAAP) and Actual - Special Revenue Fund Types . . . . .	33
Comparative Statement of General Fixed Assets and Changes In General Fixed Assets . . . . .	34
Status of Prior Year Audit Findings . . . . .	37
Schedule of Findings and Questioned Costs . . . . .	38
Exit Conference . . . . .	39

SENIORS VOLUNTARY COUNCIL ON AGING, INC.  
Monroe, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1986

NOTE 9: EXTERNALLY ASSISTED PROGRAMS, CONTINUED

In accordance with the "Single Audit Act of 1984" and the Office of Management and Budget Circular A-136, a schedule of federal financial assistance is presented on page 25.

NOTE 10: ECONOMIC DEPENDENCY

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: PRIOR PERIOD ADJUSTMENTS

The following prior period adjustments have been made to beginning fund balances:

1985 - Beginning fund balance has been decreased to adjust fund cash to actual at the fiscal year end.	\$1,272)
TOTAL PRIOR PERIOD ADJUSTMENTS	\$1,272)

NOTE 12: INVENTORY

No inventory at June 30, 1986.

NOTE 13: 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.

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bayville, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 14: POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

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

*Standers & Associates*  
*Credited Public Accountants*

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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  
Richland Voluntary Council on Aging, Inc.  
Bayville, Louisiana

We have audited the financial statements of Richland Voluntary Council on Aging, Inc. for the year ended June 30, 1996, and have issued our report thereon dated August 15, 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 (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 Richland 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 Richland Voluntary Council on Aging, Inc. for the year ended June 30, 1996, 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, the 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.

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 28, 1986

# *Saunders & 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  
Richland Voluntary Council on Aging, Inc.  
Keyville, Louisiana

We have audited the financial statements of Richland Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated August 13, 1996.

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-128, Quality of State and Local Governments. Those standards and OMB Circular A-128 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, 1996, we considered the internal control structure of Richland Voluntary Council on Aging, Inc. in order to determine our auditing procedures for the purpose of expressing our opinions on the Richland Voluntary Council on Aging, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-128. 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 August 13, 1996.

The management of Richland 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 executed 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 non-compliance 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

- |  |                                     |
|--|-------------------------------------|
| (1) Political activity                       | (6) 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 allocation  |
| (3) Matching, level of effort, or marking and allowability of amounts claimed or used for matching | (6) Special requirements, if any   |
|  | (7) Monitoring subscriptions   |

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, Michigan Voluntary Council on Aging, Inc. had no major federal financial assistance programs and expended 88 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: Title III-B Supportive Service and Title III-C Meal Services.

We performed tests of controls, as required by OMB Circular A-120, 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 regulations that would be material to a federal financial assistance



RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Monroe, Louisiana

NOTE TO FINANCIAL STATEMENTS

June 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Budget Policy, continued -

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

The Council may transfer funds between line items as often as required, but must obtain prior approval 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.

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 those 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.

Compensated Absence - Employees of the Richland Voluntary Council on Aging, Inc., earn from 12 to 31 days of annual leave each year with 5 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, not in excess of five working days. Employees earn up to 12 days of sick leave each year, and can accumulate up to 60 days, depending upon whether the employee is on a part-time or full-time status. Employees are not paid for accrued sick leave at termination. At June 30, 1996, the employees' leave benefits requiring recognition in accordance with GASB Codification Section 260 were determined to be \$518.04. This amount was determined to be immaterial and has not been included in the accompanying financial statements.

Related Party Transactions - There were no related party transactions during the fiscal year.

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. U.S.P.A. cash-in-lieu of commitment funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food

BIDLAND VOLUNTARY COUNCIL, CM AGING, INC.  
Beyville, Louisiana

STATEMENT OF EXPENDITURES - BUDGET (GAAP) AND ACTUAL  
SPECIAL REVENUE FUND TRFCS

For the Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Budget</u>
<b>TITLE B - F DISEASE PREVENTION</b>			
Salaries	\$ 308	\$ 718	\$ 410
Fringe	27	27	0
Meals	0	0	0
Travel	0	19	19
Operating Services	800	249	(551)
Operating Supplies	19	19	0
Other Costs	1,500	1,500	0
Capital Outlay	240	200	(40)
Liability Assistance	0	0	0
<b>TOTAL TITLE B - F DISEASE PREVENTION</b>	<b>\$ 2,884</b>	<b>\$ 2,813</b>	<b>\$ (71)</b>
 USDA			
Transfer Out To:			
Title III C-1	\$ 0	\$ 6,160	\$ 6,160
TOTAL USDA	<b>\$ 0</b>	<b>\$ 6,160</b>	<b>\$ 6,160</b>

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

BOHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bossier, Louisiana

Page 2 of 3

COMBINING BALANCE SHEET - SPECIAL FUND/VE FUNDS

June 30, 1999

	Miscellaneous Grant	Title III - D IV - Home Services	Title III - G Elder Abuse	Utilities Assistance
<b>ASSETS</b>				
Cash (Overdraft)	\$ 0	\$ 22	\$ 344	\$ 8,680
Receivables	0	0	0	0
Prepaid Expenses	0	4	0	0
<b>TOTAL ASSETS</b>	<b>\$ 0</b>	<b>\$ 26</b>	<b>\$ 344</b>	<b>\$ 8,680</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 28	\$ 0	\$ 0
Accrued Payroll Taxes	0	1	0	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>29</b>	<b>0</b>	<b>0</b>
<b>Fund Equity:</b>				
Investment in General Fund Assets	0	0	0	0
<b>Fund Reserves:</b>				
Reserved for:				
Utility Assistance	0	0	0	8,658
Unreserved and Undesignated	0	0	344	0
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>344</b>	<b>8,658</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 0</b>	<b>\$ 29</b>	<b>\$ 344</b>	<b>\$ 8,658</b>

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

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

Page 3 of 3

**COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS**

June 30, 1998

	<u>USDA</u>	<u>FEMA</u>	<u>Total 88-2</u>		<u>Total (Please Only)</u>
<b>ASSETS</b>					
Cash (Overhead)	\$ 58,085	\$ 604	\$ 0	\$	58,689
Receivables	5,479	0	0	0	5,479
Prepaid Expenses	<u>0</u>	<u>0</u>	<u>15</u>	<u>\$</u>	<u>1,875</u>
<b>TOTAL ASSETS</b>	<b>\$ 63,564</b>	<b>\$ 604</b>	<b>\$ 15</b>	<b>\$</b>	<b>\$ 64,183</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 0	\$ 14	\$	11,209
Accrued Payroll Taxes	0	0	1	0	100
Deferred Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$</u>	<u>140</u>
<b>Total Liabilities</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>15</u></b>	<b><u>\$</u></b>	<b><u>11,449</u></b>
<b>Fund Equity:</b>					
Investment in General Fixed Assets	0	0	0	0	0
<b>Fund Balances:</b>					
Reserved for:					
Utility Assistance	0	0	0	0	6,858
Unreserved and Unassigned	<u>63,573</u>	<u>604</u>	<u>0</u>	<u>\$</u>	<u>64,177</u>
<b>Total Fund Equity</b>	<b><u>63,573</u></b>	<b><u>604</u></b>	<b><u>0</u></b>	<b><u>\$</u></b>	<b><u>71,201</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 63,573</b>	<b>\$ 604</b>	<b>\$ 15</b>	<b>\$</b>	<b>\$ 64,183</b>

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

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

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

For the Year Ended June 30, 1996

REVENUES	Programs of the General Fund		
	Local	PCDA (Act 709)	Total
Intergovernmental	\$ 0	\$ 11,778	\$ 11,778
Public Support	881	0	881
Miscellaneous	3,481	0	3,481
Total Revenues	4,362	11,778	16,141
<b>EXPENDITURES</b>			
Current:			
Traavel	\$ 0	0	0
Operating Services	0	0	0
Operating Supplies	0	0	0
Other Costs	304	0	304
Capital Outlay	0	0	0
Utility Assistance	0	0	0
Total Expenditures	304	0	304
Excess of Revenues Over (Under) Expenditures	4,058	11,778	15,837
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	183	(11,778)	(11,600)
Total Other Financing Sources (Uses)	183	(11,778)	(11,600)
Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses	4,201	0	4,201
Fund Balance, July 1, 1995	22,763	0	22,763
Plus: Period Adjustments (Note 11)	212	0	212
<b>FUND BALANCE, JUNE 30, 1996</b>	<b>\$ 27,206</b>	<b>\$ 0</b>	<b>\$ 27,206</b>

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

**RICHMOND VOLUNTARY COUNCIL ON AGING, INC.**  
**Bayou, Louisiana**

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

For the Year Ended June 30, 1990

	Title 885 Supportive Services	Title 88 C-1 Congregate Meals	Title 88 C-2 Home Delivered Meals		Senior Center
<b>REVENUES</b>					
Intergovernmental:					
Office of Elderly Affairs	\$ 46,820	\$ 36,808	\$ 89,088	\$	\$ 20,418
Public Support:					
United Way	0	0	0	0	0
LA Association of Councils on Aging	0	0	0	0	0
Client Contributions	647	10,384	0	0	88
Miscellaneous:					
Program Income	7,976	1,533	2,288	0	0
Total Revenues	<u>\$53,443</u>	<u>48,725</u>	<u>91,376</u>	<u>0</u>	<u>20,506</u>
<b>EXPENDITURES</b>					
Current:					
Salaries	37,076	18,072	30,528	6,181	0
Fringe	3,480	1,481	2,808	580	0
Meals	0	0	0	0	0
Travel	2,380	229	0,815	282	0
Operating Services	18,029	18,243	9,328	10,898	0
Operating Supplies	2,280	2,387	1,216	958	0
Other Costs	0	20,428	48,017	0	0
Capital Outlay	0	0	0	0	0
Utility Assistance	0	0	0	0	0
Total Expenditures	<u>\$61,245</u>	<u>\$59,240</u>	<u>91,376</u>	<u>11,661</u>	<u>21,838</u>
Excess of Revenues Over (Under) Expenditures	<u>\$6,418</u>	<u>(11,279)</u>	<u>0</u>	<u>(11,661)</u>	<u>(1,332)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	6,418	17,276	0	0	0
Operating Transfers Out	0	0	0	0	(1,482)
Total Other Financing Sources (Uses)	<u>\$6,418</u>	<u>17,276</u>	<u>0</u>	<u>0</u>	<u>(1,482)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0	0	0
Fund Balance, July 1, 1989	0	0	0	0	0
Prior Period Adjustments (Note 11)	0	0	0	0	0
Funds Referred to Funding Source(s)	0	0	0	0	0
<b>FUND BALANCE, JUNE 30, 1990</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

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

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

For the Year Ended June 30, 1998

	Miscellaneous Grant	Title III-D In-Home Services	Title III-G Elder Abuse	Utilities Assistance
<b>REVENUES</b>				
<b>Intergovernmental:</b>				
Office of Elderly Affairs	\$ 4,808	\$ 1,171	\$ 0	\$ 0
<b>Public Support:</b>				
United Way	0	0	0	0
LA Association of Councils on Aging	0	0	0	2,700
Client Contributions	0	0	0	0
<b>Miscellaneous:</b>				
Program Income	0	0	0	0
<b>Total Revenues</b>	<u>4,808</u>	<u>1,171</u>	<u>0</u>	<u>2,700</u>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Salaries	0	897	0	0
Fringe	0	87	0	0
Meals	0	0	0	0
Travel	0	28	0	0
Operating Services	0	84	0	0
Operating Supplies	0	5	0	0
Other Costs	0	0	0	0
Capital Outlay	0	0	0	0
Utility Assistance	0	0	0	1,684
<b>Total Expenditures</b>	<u>0</u>	<u>1,191</u>	<u>0</u>	<u>1,684</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>4,808</u>	<u>0</u>	<u>0</u>	<u>1,016</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(3,580)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(3,580)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,016</u>
Fund Balance, July 1, 1997	0	0	344	7,642
Price Period Adjustments (Note 10)	0	0	0	0
Funds Returned to Funding Source	0	0	0	0
<b>FUND BALANCE, JUNE 30, 1998</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 344</u>	<u>\$ 7,642</u>

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

**BOHLMAN VOLUNTARY COUNCIL ON AGING, INC.**  
Bossier, Louisiana

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

For the Year Ended June 30, 1999

	USGA	FEMA	Title III - F	Total (Memo Only)
<b>REVENUES</b>				
Intergovernmental:				
Office of Elderly Affairs	\$ 19,897	\$ 0	\$ 2,976	\$ 228,437
Public Support:				
United Way	0	7,828	0	7,828
LA Association of Councils on Aging	0	0	0	2,792
Client Contributions	0	180	0	11,288
Miscellaneous:				
Program Income	0	0	0	11,799
<b>Total Revenues</b>	<u>19,897</u>	<u>7,988</u>	<u>2,976</u>	<u>267,044</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	0	0	710	84,928
Fringe	0	0	27	8,483
Meals	0	0	0	0
Travel	0	0	18	11,094
Operating Services	0	0	245	55,929
Operating Supplies	0	0	19	7,388
Other Costs	0	14,365	1,580	60,242
Capital Outlay	0	0	380	380
Utility Expenses	0	0	0	1,684
<b>Total Expenditures</b>	<u>0</u>	<u>14,365</u>	<u>2,976</u>	<u>279,450</u>
Excess of Revenues Over (Shortage) Expenditures	<u>19,897</u>	<u>(6,377)</u>	<u>0</u>	<u>(3,463)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	0	0	0	23,681
Operating Transfers Out	(9,182)	0	0	(12,865)
<b>Total Other Financing Sources (Uses)</b>	<u>(9,182)</u>	<u>0</u>	<u>0</u>	<u>11,696</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>10,715</u>	<u>(6,377)</u>	<u>0</u>	<u>8,154</u>
Fund Balance, July 1, 1998	89,078	7,228	0	60,268
Prior Period Adjustments (Page 11)	0	(273)	0	(273)
Funds Returned to Funding Source	0	0	0	0
<b>FUND BALANCE, JUNE 30, 1999</b>	<b>\$ 89,078</b>	<b>\$ 6,955</b>	<b>\$ 0</b>	<b>\$ 79,801</b>

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



**RECLAND VOLUNTARY COUNCIL ON NOBIS, INC.**  
**Bayou, Louisiana**

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

June 30, 1980

	Governmental Fund Types		General Fund Assets	Total (Miscellaneous Only)
	General Fund	Special Revenue Funds		
<b>ASSETS</b>				
Cash (Note 3)	\$ 29,126	\$ 76,268	\$ 0	\$ 105,394
Receivables (Note 4)	1	6,811	0	6,812
Prepaid Expenses	0	1,875	0	1,875
Vehicles	0	0	41,858	41,858
Furniture and Equipment	0	0	40,700	40,700
<b>TOTAL ASSETS</b>	<u>\$ 29,126</u>	<u>\$ 84,754</u>	<u>\$ 84,561</u>	<u>\$ 198,513</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,745	\$ 11,528	\$ 0	\$ 13,273
Accrued Payroll Taxes	120	162	0	282
Deferred Revenue	0	705	0	705
<b>Total Liabilities</b>	<u>1,865</u>	<u>12,395</u>	<u>0</u>	<u>14,260</u>
<b>Fund Equity:</b>				
Investment in General Fund Assets	0	0	84,561	84,561
Fund Balances - Reserved for Utilities Assistance	0	8,858	0	8,858
Unreserved and Undesignated	<u>27,261</u>	<u>73,201</u>	<u>0</u>	<u>100,462</u>
<b>Total Fund Equity</b>	<u>27,261</u>	<u>73,201</u>	<u>84,561</u>	<u>185,023</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 29,126</u>	<u>\$ 84,745</u>	<u>\$ 84,561</u>	<u>\$ 198,513</u>

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

RICHLAND VOLUNTARY COLLEGE, INC. AND ASSOCIATES, INC.  
Rayville, Louisiana

Page 2 of 3

STATEMENT OF EXPENDITURES - BUDGET (GRANT) AND ACTUAL  
SPECIAL REVENUE FUND TRUST

For the Year Ended June 30, 1999

	Budget	Actual	Actual Over (Under) Budget
<b>SENIOR CENTER</b>			
Salaries	\$ 5,894	\$ 6,191	\$ 197
Fringe	490	508	88
Meals	0	0	0
Travel	67	253	186
Operating Services	13,875	13,899	(24)
Operating Supplies	1,200	888	(312)
Other Costs	0	0	0
Capital Outlay	0	0	0
Total	<u>21,526</u>	<u>25,539</u>	<u>(170)</u>
Transfers Out To:			
Title III - B	1,148	1,400	252
<b>TOTAL SENIOR CENTER</b>	<u>\$ 22,674</u>	<u>\$ 26,939</u>	<u>\$ 282</u>
<b>TITLE III - D IN-HOME SERVICES</b>			
Salaries	\$ 910	\$ 967	\$ 57
Fringe	75	87	12
Meals	0	0	0
Travel	121	30	(91)
Operating Services	80	84	(4)
Operating Supplies	4	5	1
Other Costs	0	0	0
Capital Outlay	0	0	0
<b>TOTAL TITLE III - D IN-HOME SERVICE</b>	<u>\$ 1,190</u>	<u>\$ 1,173</u>	<u>\$ (17)</u>
<b>TITLE III - G ELDER ABUSE</b>			
Other Costs	\$ 0	\$ 0	\$ 0
<b>TOTAL TITLE III G</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>MISCELLANEOUS GRANT</b>			
Operating Services	\$ 0	\$ 0	\$ 0
Operating Supplies	0	0	0
Capital Outlay	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>
Transfers Out To:			
Title III - B	4,800	4,800	0
<b>TOTAL MISCELLANEOUS GRANT</b>	<u>\$ 4,800</u>	<u>\$ 4,800</u>	<u>\$ 0</u>

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

**Spawners & Associates**  
Certified Public Accountants

P.O. Box 1106 • 409 Jay Park • BELL CENTER 70800 • PHONE 484-5130/550-8146 • FAX 484-742-7771

Independent Auditor's Report

Board of Directors  
Richland Voluntary Council on Aging, Inc.  
Maysville, Louisiana

We have audited the accompanying balance sheet of Richland Voluntary Council on Aging, Inc. as of June 30, 1986, and the related statements of revenues, expenditures and changes in fund balance and statement of cash flows for the year then ended. These financial statements are the responsibility of Richland 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 SAS Compliance Supplement for Single Audits of State and Local Governments, [Appended]). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Richland Voluntary Council on Aging, Inc. as of June 30, 1986, 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 August 13, 1986 on our consideration of Richland Voluntary Council on Aging, Inc.'s internal control structure and a report dated August 13, 1986 on its compliance with laws and regulations.

*Spawners & Associates*  
SPAWNERS & ASSOCIATES  
Certified Public Accountants

August 13, 1986

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bossier, Louisiana

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

For the Year Ended June 30, 1996

	Balance June 30, 1995	Additions	Deletions	Balance June 30, 1996
<b>General Fixed Assets, At Cost:</b>				
Vehicles	\$ 41,858	\$ 0	\$ 0	\$ 41,858
Office Furniture and Equipment	42,702	200	0	42,702
<b>TOTAL GENERAL FIXED ASSETS AT COST</b>	<b>\$ 84,560</b>	<b>\$ 200</b>	<b>\$ 0</b>	<b>\$ 84,760</b>
<b>Investment in General Fixed Assets:</b>				
Property Acquired Prior to July 1, 1988	\$ 0	\$ 0	\$ 0	\$ 0
Property Acquired After July 1, 1988				
19th Parish Room -				
Title II - D - In-Home Services	0	0	0	0
General Fund	2,482	0	0	2,482
Title II C - 1	7,029	0	0	7,029
Title II C - 2	0	0	0	0
Title II - B Supportive Services	10,800	0	0	10,800
Senior Center	2,125	0	0	2,125
Miscellaneous Grant	3,898	0	0	3,898
Title III F	5,328	280	0	5,608
DOFD - Section 19	12,104	0	0	12,104
DOFD - Section 16	24,858	0	0	24,858
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 84,261</b>	<b>\$ 280</b>	<b>\$ 0</b>	<b>\$ 84,541</b>

(1) We were unable to reconcile price adjustments to the Council's inventory records. These adjustments have been made pursuant to supporting documentation obtained during the current audit.

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

RICHARD WOLFEWAY COUNCIL ON AGING, INC.  
Metairie, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

June 30, 1996

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

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

RICHARD WIGHTMAN COUNCIL ON AGING, INC.  
Memphis, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1995

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

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Monroe, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1996

The exit conference was held on August 15, 1996. Those in attendance were Mike Millington, Auditor, Bruce Maxwell, 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.

RECEIVED  
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*Rayville, Louisiana*

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REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION

For the Year Ended June 30, 1988

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 SEP 22 1988

**SANDERS & ASSOCIATES**  
Certified Public Accountants  
508 East 17th Street  
P. O. Box 1400  
Ave. Oakdale 70450  
(484) 422-5222  
(480) 332-2222  
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**RICHLAND VOLUNTARY COUNCIL ON AGING, INC.**  
**Rayville, Louisiana**

**TABLE OF CONTENTS**

June 30, 1994

	<u>Page</u>
Independent Auditor's Report . . . . .	1
Combined Balance Sheet - All Fund Types and Account Groups . .	2
Combined Statement of Revenues, Expenditures and Changes In Fund Balances - All Governmental Fund Types . . . . .	3
Combined Statement of Revenues, Expenditures and Changes In Fund Balances - Budget (SMAP) and Actual - General Fund Type . . . . .	4
Combined Statement of Revenues, Expenditures and Changes In Fund Balances - Budget (SMAP) and Actual - Special Revenue Funds . . . . .	5
Notes to Financial Statements . . . . .	6
Independent Auditor's Report on Internal Control Structures in Accordance with Government Auditing Standards . . . . .	16
Independent Auditor's Report on Internal Control Structures Used in Administering Federal Financial Assistance . . . . .	18
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 . . . . .	21
Independent Auditor's Report on Compliance with General Requirements Applicable to Federal Financial Assistance Programs . . . . .	22
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Assistance Programs . . . . .	33
<b>SUPPLEMENTAL INFORMATION:</b>	
Independent Auditor's Report on Supplemental Information and Schedule of Federal Financial Assistance . . . . .	34
Schedule of Federal Financial Assistance . . . . .	26
Combining Balance Sheet - Special Revenue Funds . . . . .	26

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

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 1986**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** - In 1964, the State of Louisiana passed Act 458 which authorizes the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Richland Voluntary Council on Aging, Inc. is a non-profit 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 Richland Voluntary Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 25 voluntary members who serve three-year terms, governs the Council.

**Preparation of Statements** - In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local 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; and Subsection VI-Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors, and, the Louisiana Governmental Audit Guide.

**RICHLAND VOLUNTARY COUNCIL, DBA: RSV, INC.**  
 Bayou, Louisiana

Page 1 of 3

**STATEMENT OF EXPENDITURES – BUDGET (GAAP) AND ACTUAL  
 SPECIAL REVENUE FUND TYPES**

For the Year Ended June 30, 1998

	Budget	Actual <sup>1</sup>	Actual Over (Under) Budget
<b>TITLE III – B. SUPPORTIVE SERVICES</b>			
Salaries	\$ 28,064	27,572	\$ 492
Fringe	3,000	3,000	0
Meals	0	0	0
Travel	2,817	2,385	(432)
Operating Services	13,572	15,029	1,457
Operating Supplies	1,742	2,280	518
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal	<u>49,195</u>	<u>41,666</u>	<u>7,529</u>
Transfers In From:			
Service Center	(1,148)	(1,482)	(334)
Miscellaneous Grant	(4,580)	(4,580)	0
General Fund	(5,552)	(511)	5,041
TOTAL TITLE III – B	<u>\$ 47,915</u>	<u>\$ 40,293</u>	<u>\$ 7,622</u>
<b>TITLE III C-1. CONGREGATE MEALS</b>			
Salaries	\$ 95,056	\$ 95,972	\$ (916)
Fringe	1,880	1,481	(399)
Meals	0	0	0
Travel	212	228	16
Operating Services	18,818	18,342	476
Operating Supplies	1,348	2,297	949
Other Costs	21,808	28,429	(6,621)
Capital Outlay	0	0	0
Subtotal	<u>149,022</u>	<u>146,749</u>	<u>(2,273)</u>
Transfers In From:			
USDA	(18,800)	(6,342)	11,458
General Fund	(11,718)	(11,718)	0
TOTAL TITLE III C-1	<u>\$ 118,504</u>	<u>\$ 129,689</u>	<u>\$ 11,185</u>
<b>TITLE III C-2. HOME DELIVERED MEALS</b>			
Salaries	\$ 32,818	\$ 32,505	\$ 313
Fringe	2,871	2,880	(9)
Meals	0	0	0
Travel	8,030	8,912	(882)
Operating Services	8,230	8,230	0
Operating Supplies	1,815	1,818	(3)
Other Costs	(5,080)	48,017	(53,097)
Capital Outlay	0	0	0
TOTAL TITLE III C-2	<u>\$ 48,684</u>	<u>\$ 107,262</u>	<u>\$ 58,578</u>

<sup>1</sup> The accompanying notes are an integral part of the financial statements.

*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  
Richland Voluntary Council on Aging, Inc.  
Rayville, Louisiana

We have audited the financial statements of Richland Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1998, and have issued our report thereon dated August 15, 1998.

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 Richland Voluntary Council on Aging, Inc., is the responsibility of Richland 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 Richland 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, the 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.

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1998

**Saunders & Associates**  
Certified Public Accountants

P.O. Box 2266 • 430 East 126 • All Additions 7407 • 409/498-1118/114048 • FAX: 409/411-2017

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

Board of Directors  
Richland Voluntary Council on Aging, Inc.  
Rayville, Louisiana

We have audited the financial statements of Richland Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1996, and have issued our report thereon dated August 15, 1996.

We have applied procedures to test Richland 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 Requirement for Recipients 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 Richland 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 Richland Voluntary Council on Aging, Inc. had not complied, in all material respects, with those requirements. The results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the 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.

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1996

*Saunders & Associates*  
Certified Public Accountants

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

Board of Directors  
Richland Voluntary Council on Aging, Inc.  
Rayville, Louisiana

We have audited the financial statements of Richland Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1986, and have issued our report thereon dated August 15, 1986.

In connection with our audit of the financial statements of Richland Voluntary Council on Aging, Inc., and with our consideration of Richland Voluntary Council on Aging, Inc.'s control structure used to administer Federal financial assistance programs, as required by OMB Circular A-129,  audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1986. As required by OMB Circular A-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility 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 Richland Voluntary Council on Aging, Inc.'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 Richland Voluntary Council on Aging, Inc. had not complied, in all material respects, with these requirements.

This Report is intended for the information of management, the 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.

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1986

SUPPLEMENTAL INFORMATION

**Saunders & Associates**  
Certified Public Accountants

P.O. Box 1406 • 408 New City • 404 Oklahoma 73020 • (405) 486-2410/(405) 414-7420 • FAX: (405) 486-2077

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

Board of Directors  
Richland Voluntary Council on Aging, Inc.  
Mayville, Louisiana

We have audited the financial statements of Richland Voluntary Council on Aging, Inc. for the year ended June 30, 1996, and have issued our report thereon dated August 15, 1996. These financial statements are the responsibility of Richland 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the financial statements of Richland 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 August 15, 1996 on our consideration of Richland Voluntary Council on Aging, Inc.'s internal control structure and a report dated August 15, 1996 on its compliance with laws and regulations.

*Saunders & Associates*  
SAUNDERS & ASSOCIATES  
Certified Public Accountants

August 15, 1996



**RICHMOND VOLUNTARY COUNCIL ON AGING, INC.**  
*Metairie, Louisiana*

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

For the Year Ended June 30, 1988

Federal Grants/Pass Through Grants Name/Program Name	Federal CFDA Number	Program Or Fund Amount	Revenue Recognized	Expenditures
<b>United States Department of Health and Human Services:</b>				
<b>Passed Through the Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging:</b>				
Title III - B - Supportive Services	93.044	\$ 39,627	\$ 39,627	\$ 39,627
Title III C-1 - Congregate Meals	93.045	34,275	34,275	34,275
Title III C-2 - Home Delivered Meals	93.045	13,061	13,061	13,061
Title III - D - In-Home Services	93.046	888	888	888
Title III - F Disease Prevention	93.042	2,181	2,181	2,181
<b>Total United States Department of Health and Human Services</b>			<u>80,132</u>	<u>80,132</u>
<b>United States Department of Agriculture: Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Programs - Cash - In- Lieu - Of Commodities</b>				
	10.850	18,857	18,857	4,261
<b>TOTAL FEDERAL AWARDS</b>			<u>\$ 108,790</u>	<u>\$ 84,408</u>

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

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

Page 1 of 3

**COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS**

June 30, 1999

	Title III Supportive Services	Title III C-1 Congregate Meals	Title III C-2 Home Delivered Meals	Senior Center
<b>ASSETS</b>				
Cash (Overstst)	\$ 329	\$ 2,807	\$ 5,241	\$ 48
Receivables	851	204	198	0
Prepaid Expenses	451	528	878	311
<b>TOTAL ASSETS</b>	<b>\$ 1,631</b>	<b>\$ 3,539</b>	<b>\$ 6,317</b>	<b>\$ 367</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,287	\$ 3,832	\$ 8,861	\$ 380
Accrued Payroll Taxes	80	29	82	10
Deferred Revenue	163	0	0	0
<b>Total Liabilities</b>	<b>1,530</b>	<b>3,791</b>	<b>9,003</b>	<b>390</b>
<b>Fund Equity:</b>				
Investment in General Fixed Assets	0	0	0	0
<b>Fund Balances:</b>				
Reserved for:				
Liability Assistance	0	0	0	0
Unreserved and Undesignated	0	0	0	0
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,530</b>	<b>\$ 3,791</b>	<b>\$ 9,003</b>	<b>\$ 390</b>

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

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

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

**GENERAL FUND TYPE**

For the Year Ended June 30, 1999

	Budget	Actual	Actual Over (Under) Budget
<b>REVENUES</b>			
Intergovernmental	\$ 11,800	\$ 11,779	\$ (21)
Public Support	4,898	891	(4,007)
Miscellaneous	0	3,481	3,481
Total Revenues	<u>16,713</u>	<u>16,151</u>	<u>(562)</u>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Salaries	0	0	0
Fringe	0	0	0
Meals	0	0	0
Traavel	0	0	0
Operating Services	0	0	0
Operating Supplies	0	0	0
Other Costs	1,898	322	1,576
Capital Outlay	0	0	0
Utility Assistance	0	0	0
Total Expenditures	<u>1,898</u>	<u>322</u>	<u>1,576</u>
Excess of Revenues Over (Under) Expenditures	<u>14,783</u>	<u>15,829</u>	<u>1,046</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	<u>(14,783)</u>	<u>(11,828)</u>	<u>3,155</u>
Total Other Financing Sources (Uses)	<u>(14,783)</u>	<u>(11,828)</u>	<u>3,155</u>
Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses	\$ <u>0</u>	4,201	\$ <u>4,201</u>
Fund Balance, July 1, 1998		20,763	
Prior Period Adjustments (Note 11)		272	
Funds Returned to Funding Source		<u>0</u>	
<b>FUND BALANCE, JUNE 30, 1999</b>		<u>\$ 21,238</u>	

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