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VOLUNTARY COUNCIL ON ACCO. INC.
LARK CREEK, MONTGOMERY

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 1959

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 1-12-2000



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INDEPENDENT AUDITORS' REPORT

Board of Directors
Calcasieu Parish Voluntary Council on Aging, Inc.
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Voluntary Council on Aging, Inc., as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Calcasieu Parish Voluntary Council on Aging, Inc.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Voluntary Council on Aging, Inc. as of June 30, 1999, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 22, 1999 on our consideration of the Calcasieu Parish Voluntary Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The supplementary information listed in the table of contents as Schedules 1 through 7 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the California Parish Voluntary Council on Aging. The accompanying schedule of expenditures of federal awards (Schedule 8) is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular 2-132, Audit of States, Local Governments and Non-Profit Organizations, and is also not a required part of the general purpose financial statements of the California Parish Voluntary Council on Aging. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Grant Thornton & Co., Ltd

December 22, 1998

CAMBRIDGE PENSION VOLUNTARY COUNCIL ON AGING, INC.
CAMBRIDGE PENSION PLAN - RLL FUND
TRUSTS AND ACCOUNT GROUPS

Continued

As of June 30, 1989

	Governmental Fund Type		Proprietary Fund Type		Pension Fund Type		Account Group		Total (Governmental and Proprietary)
	General	Enterprise	Total Fund	Agency Fund	General Fund Assets	Long-term Debt	Other		
ASSETS AND OTHER DEBITS									
CASH (Note 3)	\$ 92,471	\$ 26,809	\$ -	\$ 92,471	\$ -	\$ -	\$ -	\$ 114,880	
Pension Cash (Note 4)	8,488	-	-	-	-	-	-	8,488	
Grant Receivable (Note 6)	18,173	-	-	-	-	-	-	18,173	
Investment Receivable (Note 5)	8,058	899	-	-	-	-	-	8,958	
Investment in retirement plan (Note 4)	-	-	87,323	-	-	-	-	87,323	
Inventory (Note 7)	-	2,893	-	-	-	-	-	2,893	
Prepaid annuity paid, which represents an unaccrued liability of accumulated depreciation (Note 10)	-	653,309	-	653	1,022,843	-	-	1,326,805	
OTHER DEBITS									
Amounts to be provided for retirement of general long term debt							438,875	438,875	
Total Assets and Other Debits	\$ 129,120	\$ 744,117	\$ 87,323	\$ 93,467	\$ 1,125,686	\$ -	\$ 438,875	\$ 1,884,178	

The notes to the financial statements are an integral part of this statement.

CAJON MOUNTAIN VOLUNTARY COUNCIL ON AGING, INC.
 COMBINED BALANCE SHEET - ALL FUNDS
 TYPES AND ACCOUNT GROUPS
 As of June 30, 1988

Sheet 1

	Governmental Fund Type		Proprietary Fund Type		Fiduciary Fund Types		Amounts Orbits		Total (Governmental Only)
	General	Enterprise	Trust Fund	Agency Fund	General Fund	Special Fund	General Fund	Special Fund	
LIABILITIES, EQUITY AND OTHER CREDITS									
LIABILITIES:									
Accounts payable	\$ 154,294	\$ 6,580	-	-	-	-	-	-	\$ 160,874
Pragat parents	11,763	6,604	-	-	-	-	-	-	18,367
Accounts (capital loans and related benefits payable)	11,738	2,076	-	-	-	-	-	3,887	17,624
Due to other volunteer agency funds	-	-	-	33,138	-	-	-	-	33,138
Taxes payable (State 14)	-	24,272	-	-	-	-	-	-	24,272
Leases payable (Note 12)	-	-	-	-	-	-	-	8,238	8,238
Notes payable (Note 12)	-	-	-	-	-	-	-	86,432	86,432
Mortgage payable (Note 12)	-	-	-	-	-	-	-	117,543	117,543
Total Liabilities	<u>177,795</u>	<u>39,432</u>	<u>-</u>	<u>33,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>436,653</u>	<u>365,037</u>
EQUITY AND OTHER CREDITS:									
Impairment in general fund assets	-	145,482	-	-	-	-	1,122,000	-	1,312,962
Unearned earnings/Unreserved Fund Balances	198,873	-	-	-	-	-	-	-	198,873
Retained (Note 11)	8,000	-	31,222	-	-	-	-	-	39,222
Total Equity and Other Credits	<u>206,873</u>	<u>145,482</u>	<u>31,222</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,122,000</u>	<u>-</u>	<u>1,385,577</u>
Total Liabilities, Equity and Other Credits	\$ 384,668	\$ 184,914	\$ 61,222	\$ 33,138	\$ 1,122,000	\$ 525,653	\$ 1,312,962	\$ 1,385,577	\$ 3,847,794

The notes to the financial statements are an integral part of this statement.



GALCARESU PARISH VOLUNTARY COUNCIL, ON BEING, INC. Exhibit 2
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GENERAL FUND (GOVERNMENTAL FUND TYPE) AND EXPENDABLE TRUST FUND
 For the year ended June 30, 1999

	Governmental	Fiduciary	Total (Memorandum Only)
	Fund Type	Fund Type	
	General	Pension Trust Fund	
REVENUES (Note 7)			
Intergovernmental	\$ 823,543	\$ -	\$ 823,543
Employer contributions	-	51,484	51,484
Local grants	82,833	-	82,833
Participant contributions	102,151	-	102,151
Interest and other income	2,924	2,981	5,905
Local and miscellaneous	115,547	-	115,547
In-kind contributions	18,909	-	18,909
State of fixed assets	2,000	-	2,000
Total Revenues	1,548,547	54,465	1,603,012
EXPENDITURES			
Current:			
Salaries	460,767	-	460,767
Fringe	123,872	-	123,872
Travel	18,708	-	18,708
Operating services	768,273	220	768,493
Operating supplies	28,848	-	28,848
Benefits Paid	-	20,830	20,830
Debt service - principal and interest	91,268	-	91,268
Capital outlay	68,858	-	68,858
Total Expenditures	1,629,471	21,650	1,651,121
Excess (Deficiency) of Revenues over Expenditures	(81,924)	(7,085)	(89,009)
OTHER FINANCING SOURCES (USES)			
Proceeds from lease and other debt financing (Note 12)	28,776	-	28,776
Operating transfers in (Note 7)	1,238,238	-	1,238,238
Operating transfers out (Note 7)	(248,238)	-	(248,238)
Total Other Financing Sources (Uses)	1,018,776	-	1,018,776
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other (Uses)	(83,166)	(7,905)	(91,071)
FUND BALANCES			
Beginning of year	(58,080)	58,228	(44)
End of year	\$ (91,246)	\$ -	\$ (91,246)

"The notes to the financial statements are an integral part of this statement."



CALCASIEU PARISH VOLUNTARY COUNCIL ON AGING, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET (SNAP BASED) AND ACTUAL,
GENERAL FUND (GOVERNMENTAL FUND TYPE)
 For the year ended June 30, 1999

Exhibit 3

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 803,981	\$ 823,943	\$ 19,962
Local grants	48,080	83,833	35,753
Participant contributions	-	703,795	703,795
Local and miscellaneous	800,337	80,878	(719,459)
Interest income	-	2,834	2,834
In-kind contributions	-	18,808	18,808
Sale of fixed assets	-	3,800	3,800
Total Revenues	<u>1,352,288</u>	<u>1,118,971</u>	<u>(233,317)</u>
EXPENDITURES			
Current:			
Salaries	438,181	423,757	14,424
Fringe	78,861	123,872	(45,011)
Travel	18,792	45,708	(26,916)
Operating services	778,864	738,728	40,136
Operating supplies	55,000	26,848	28,152
Debt service - principal and interest	-	91,268	(91,268)
Capital outlay	19,300	80,800	(61,500)
Total Expenditures	<u>1,348,298</u>	<u>1,489,419</u>	<u>(141,121)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(36,010)</u>	<u>(305,448)</u>	<u>(269,438)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from lease and other debt financing	-	28,778	28,778
Operating transfers in	678,311	1,238,238	559,927
Operating transfers out	(178,838)	(848,388)	(669,550)
Total Other Financing Sources (Uses)	<u>499,473</u>	<u>1,418,628</u>	<u>919,155</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>463,463</u>	<u>(74,820)</u>	<u>(538,283)</u>
FUND BALANCES			
Beginning of year	-	(88,389)	(88,389)
End of Year	<u>\$ -</u>	<u>\$ (100,582)</u>	<u>\$ (100,582)</u>

This table is the financial statements and an integral part of this statement.



Calabresi Parish Voluntary Council, Inc.
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
For the year ended June 30, 1997

Exhibit 4

		Proprietary Fund Types
		<u>Exhibit 4</u>
Operating Revenues		
Charges for sales and services	\$	1,551,007
Special income		328,188
Miscellaneous income		<u>18,471</u>
Total Operating Revenues		1,897,666
Operating expenses		
Cost of sales and services		1,046,176
Salaries		271,089
Fringe		31,389
Operating services		140,894
Operating supplies		74,335
Interest		18,137
Depreciation		19,800
Tax expense		20,880
Reduction of prior year's tax estimate		<u>(18,787)</u>
Provision		<u>345</u>
Total Operating Expenses		1,599,699
Operating Income (Loss)		<u>297,967</u>
Transfer (to) other funds		
General fund		<u>(339,840)</u>
Net Income (Loss)		6,127
Retained Earnings, July 1		<u>158,424</u>
Retained Earnings, June 30	\$	<u>164,551</u>

"The notes to the financial statements are an integral part of this statement."



OUR LADY OF THE SACRED HEART PARISH VOLUNTARY COUNCIL ON AGING, INC.
COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES
 For the year ended June 30, 1999

Exhibit 3

		Proprietary Fund Types
		<u>Enterprises</u>
Cash Flows from Operating Activities:		
Operating income (loss)	\$	299,909
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:		
Depreciation		19,309
Increase (decrease) in:		
Inventory		1,069
Miscellaneous receivable		(233)
Accounts payable		(19,125)
Other liabilities		<u>(11,848)</u>
Total Adjustments		<u>(10,847)</u>
Net Cash Provided by (Used For) Operating Activities		289,062
Cash Flows from Investing Activities:		
Equipment Purchases		<u>(9,224)</u>
Net Cash Provided by (Used For) Investing Activities		(9,224)
Cash Flows from Financing Activities:		
Interfund transfers		<u>(29,842)</u>
Net Cash Provided by (Used For) Financing Activities		<u>(29,842)</u>
Net Increase (Decrease) in Cash and Cash Equivalents		(8,912)
Cash and Cash Equivalents at Beginning of Year		<u>48,572</u>
Cash and Cash Equivalents at End of Year	\$	<u>39,660</u>

"The notes to the financial statements are an integral part of this statement."



CALCASIEUS PARISH VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1978

NOTE 1: Organizational Information and Summary of Significant Accounting Policies

Organizational Information:

The local councils on the aging were created under Act No. 414 of 1964 for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Each council is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs and any other entity that provides the Council with federal or state funds.

The Calcasieus Parish Voluntary Council on Aging, Inc. (Council) was incorporated in May, 1962. The basic purposes of the organization are as follows:

- A. To afford an avenue for working out a more complete understanding of the problems, interests and desires of the elderly people of Calcasieus Parish. For this purpose, anyone who has attained the age of sixty (60) years shall be considered elderly.
- B. To develop plans for counseling the elderly about the problems of aging and to implement such plans.
- C. To develop and implement plans and programs of education whereby people who need to supplement their retirement income or those who wish to do so will be able to earn an income by their own efforts.
- D. To develop and implement plans and programs of education for the improvement of health, social and recreational welfare of elderly people.
- E. To collect facts and statistics and make special studies of conditions pertaining to employment, health, financial status, recreation, social adjustment and other conditions affecting the welfare of the elderly of Calcasieus Parish and to interpret such findings and make recommendations for improvement to the Governor's Office of Elderly Affairs.



CALGARY HAZARD WASTE COUNCIL ON SCIENCE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

Note 1: Nature of the Business and Summary of Significant Accounting Policies (Continued)

Significant Accounting Policies:

Reporting Entity:

As required by generally accepted accounting principles, these financial statements include all funds which are controlled by the Council.

The Council is also not a member of another reporting entity since the Council is not controlled by or dependent on another entity (not financially accountable to another entity). Financial accountability includes the appointment of a voting majority of an entity's governing body and the ability of the primary government to impose its will on the component unit organization or if there is a financial benefit/burden relationship. In addition, an organization that is fiscally dependent on the primary government should be included in its reporting entity.

Based on the foregoing criteria, it was determined that no other agency is required to be included in this entity's financial reports.

Statement of Presentation:

In April of 1994, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In June of 1994, the GASB released 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 of GOVERNMENT AUDITING STANDARDS issued by the United States



CHICAGOIS PARKS VOLUNTARY COUNCIL ON BEING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 1: Methods of the Business and Summary of Significant Accounting Policies (Continued)

Comptroller General, Louisiana Revised Statute 24:111 and the provisions of the Louisiana Governmental Audit Guide; Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants, and the Louisiana Governor's Office of Elderly Affairs policy manual Subsection VI.

Fund Accounting (Measurement Focus, Basis of Accounting):

The accounts of the Council are organized on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The Council has the following fund types and account groups:

Governmental Fund Types

Governmental funds are used to account for the Council's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unamortized interest on general long-term debt which is recognized when due, and certain compensated absences and claims



LOUISIANA STATE AUDITOR
CALOONIE PARKIN VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

Note 1: Summary of the Business and Summary of Significant Accounting Policies (Continued)

and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Grant reimbursements, service oriented earnings and interest amounts are receivable to accrual. Other receipts become receivable and available when cash is received by the Council and are recognized as revenue at that time. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

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 (state or local) from which they are derived.

The following types of funds comprise the Council's General Fund:

LOCAL - Local funds are received from various local sources. These funds are NOT restricted to any special use.

RCOA (Act. 125) - RCOR (Act. 170) 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 125" funds at its discretion.

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

* However, since the Council has maintained one general ledger for all of the listed General and Special Revenue Funds, they have all been reported in the one fund for financial statement purposes (General Fund).



LOUISIANA STATE BOARD OF HEALTH, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

Note 1: Nature of the Business and Summary of Significant Accounting Policies (Continued)

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

Title III-B Supportive Services Fund reports Title III-B funds that 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 across services, in-home services, community services, legal assistance, and transportation for the elderly.

Title III-C-1 Congregate Meals Fund reports amounts that 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 reports amounts that 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 meals to home-bound older persons.

Title III-C-3 In-Home Fund is used to account for funds which are used to provide in-home services to the frail and elderly persons who is home-bound. Title III-C 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.

Title III-E Preventive Health Fund is used to account for funds used for disease prevention and health promotion activities including (i) equipment and materials (scale to weigh people, educational materials, and exercise equipment); (ii) home injury control; (iii) medication management; (iv) mental health; (v) nutrition assessment/counseling;



LOUISIANA SPANISH VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1968

Note 1: Details of the Business and Summary of Significant Accounting Policies (Continued)

counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically under served and in which there are a large number of older individuals who have the greatest economic and social need." 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 in turn "passes through" the funds to the Council.

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.

Delawarean Fund is used to account for funds which are used to provide communications between the Delawarean Coordinator and long-term care facilities in the Delawarean State office through the Louisiana Governor's Office of Elderly Affairs. The Delawarean duties are public education of the long-term care facilities' residents, problem solving of long-term care facilities' residents. The Delawarean visits the facilities on a regular basis, usually once a week.

Fund Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

USDA Cash-in-Lieu of Commodity Fund is used to account for the administration of the food distribution program funds provided by the U.S. Department of Agriculture through the Louisiana

LOUISIANA SENATE JOINTLY RESOLVED CONCERNING THE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

Note 1: Detail of the Balance and Summary of Significant Accounting Policies (Continued)

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.

Energy Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. Distributions are recorded from the various utility companies for assistance payments for the qualified elderly. Funds received from Energy may be used for payments of any utility company bill. However, monies received from Edison and Cleco are restricted to those bills only. Payments are made directly to the utility companies by the Council on behalf of qualified elderly participants. Each qualified participant is limited to two assistance payments per year.

Miscellaneous Grant Fund accounts for additional miscellaneous grants 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.

Proprietary Funds

Proprietary Funds are accounted for on the flow of economic resources measurement basis and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The Council applies all Governmental Accounting Standards Board (GASB) pronouncements as well as the Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1987, unless those pronouncements conflict with or contradict GASB pronouncements. The Council has not elected to apply those FASB pronouncements issued after November 30, 1987 for its proprietary activities. Proprietary funds include the following fund types:



CALAVERAS PARK VOLUNTEER COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 3: Nature of the business and Summary of significant Accounting Policies (continued)

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where management has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The following enterprise funds are utilized by the Council:

Biosphere Cash Fund accounts for the operation of the education area during the various bingo sessions.

Bingo Fund accounts for the income and expenses associated with the bingo sessions held at the Council's main location.

Electronic Video Bingo (EVB) Fund accounts for the income and expenses associated with the operation of the video bingo machines located in the Council's bingo hall.

Fiduciary Funds

Fiduciary Funds account for assets held by the Council in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the Council under the terms of a formal trust agreement. The following funds are fiduciary funds:

Bonus Fund is custodial in nature and does not present results of operations or have a measurement focus. The Council maintains two Agency Funds, the Special Projects account is maintained for use in coordinating special events for senior citizens while the Progressive Jackpot account is used to account for amounts deposited from each bingo session which accumulate and are disbursed when a bingo participant wins the black out bingo game. The latter funds are the property of each session sponsor and not the Council.



LOUISIANA SENATE VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE 1: Nature of the business and summary of significant Accounting Policies (Continued)

Human Resources Fund is accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The fund accounts for the assets of the Council's employees pension plan.

Account Groups are financial reporting devices designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net reportable available financial resources. The following are account groups that are not "funds".

General Fixed Assets Account Group accounts for fixed assets (capital outlays) used in governmental fund type operations of the Council. The outlays are also recorded as expenditures in the government fund type when purchased.

General Long Term Debt Account Group accounts for long-term liabilities expected to be financed from governmental funds. This account group shows only the measurement of financial position and is not involved with measurement of results of operations.

Transfers and Interfund Loans:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

Budgets and Budgetary Information:

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

1. The Governor's Office of Elderly Affairs "OEA" - State of Louisiana notifies the Council each year as to the funding levels for each program grant.

CALCAREUM FAMILIA VOLUNTARY COUNCIL OF HOINS, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1979

Note 7: Notes of the Business and Summary of Significant Accounting Policies (continued)

1. The Executive Director prepares a proposed budget based on the funding levels provided by OEA and then submits the budget to the Board of Directors for approval.
2. The Board of Directors reviews and adopts the budget prior to June 15 each year.
3. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets for the Special Revenue Funds (combined with General Fund for reporting purposes) are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted. (No amendments were adopted by the Board of Directors of the Council.)
6. Expenditures cannot legally exceed appropriations on an individual fund level.
7. Budgets were not adopted for fund sources not received by the Louisiana Governor's Office of Elderly Affairs. The state budget law requires budgets for each general and special revenue fund and that amendments be prepared for more than 5% unfavorable variances. This was not completely adhered to by the Council during the fiscal year primarily for interfund transfers.
8. Budgets were not adopted for the Energy Assistance Fund and thus actual amounts for this fund is not presented for budgetary to actual comparisons. Actual expenditures exceeded appropriations on the following funds:

	Budgeted	Actual
	Expenditures	
Title III E-1	\$128,348	\$128,500
Title III E-2	\$102,435	\$102,435
Title III F	\$ 28,864	\$ 28,500
United Way	\$ 48,000	\$ 47,000

CALCAREE SENIORS VOLUNTARY COUNCIL OF ARIZONA, INC.
 NOTES TO FINANCIAL STATEMENTS
 PERIOD EN. 1989

Note 2: DETAILS OF THE BUDGETS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

	<u>Budgeted</u>	<u>Actual</u>	<u>Other Financing Sources</u>
Total - Exhibit 2	\$1,148,547	\$1,568,476	\$318,818
Less Unbudgeted Fund:			
Energy Assistance	(28,972)	(28,972)	—
Total Budgeted - Exhibit 2	<u>\$1,118,575</u>	<u>\$1,538,504</u>	<u>\$318,818</u>

Fixed Assets:

For governmental fund types, all items of property, plant and equipment are recorded as capital assets when purchased and are accounted for in the General Fixed Assets Account Group. Such assets are maintained on a basis of original cost or estimated original cost if original cost is not available and no depreciation is computed or recorded thereon. Donated fixed assets are stated at their estimated fair market value on the date donated.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the general fixed assets account group or capitalized in the proprietary funds.

Property, plant and equipment are depreciated in the proprietary funds of the government using the straight line method over the following estimated useful lives:

Office Equipment	-	33 years
Furniture	-	33 years



CHICAGO FIREMEN VOLUNTARY COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

NOTE 1: Summary of the Business and Summary of Significant Accounting Policies

Annual and Sick Leave:

It is the Council's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave since the sick leave policy does not provide for the vesting of sick leave. Vacation pay is accrued when incurred in proprietary funds and reported as a fund liability. Vacation pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

Annual leave is based on the number of years of service and is earned as follows:

First Year	4 Days
Two Years to Four Years	10 Days
Five to Nine Years	15 Days
Ten Years or More	20 Days

No more than five days of vacation leave may be carried over at the end of a fiscal year.

Long-term obligations

The Council reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations are expected to be financed with current available financial resources and are also reported in the general long-term debt account group. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds. Principal and interest on long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.



CELESTINE PARISH VOLUNTARY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

Note 1: Effect of the Business and Summary of Significant Accounting Policies (Have Issues)

Cash Equivalents

There were no non-cash transactions required to be reported. Interest paid during the year was \$19,001. For purposes of the statements of cash flows, the Council considers all cash and highly liquid debt instruments, purchased with a maturity of three months or less, to be cash and cash equivalents.

Inventory

For proprietary funds, inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The basis of governmental fund type inventories are recorded as expenditures when purchased rather than when consumed, whereas proprietary funds record them when consumed.

Fund Equity

Restrictions of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose.

Memorandum Only - Total Columns

Total columns on the combined statements - previous 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 cash flows 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.

CALCULATED FINANCIAL VOLUNTARY COUNCIL OF AGING, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1999

NOTE 2: Funding, Revenues, and Sources of Funds

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis from the Governor's Office of Elderly Affairs. Under this method, funds are received on a monthly allocation of the total budget (grant) in advance of the actual expenditures. The following programs are funded in this manner: Title III-B, Title III-C-1 and title III-C-2, Senior Center, State Allocation Funds (see Note 3), Title III-D In-home Services, Subodoma, Title III-F Preventive Health, and Elderly Protective Services.

USA and Energy Assistance funds are earned and become susceptible to annual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

The Council also receives proceeds from charitable gaming. The Council encourages and receives contributions from clients to help offset the costs of programs.

Revenues in the general fund type include the following:

Intergovernmental Revenue:

Office of Elderly Affairs	\$787,067
DOTD	26,000
Total	<u>\$813,067</u>

Participants' Contributions Revenue:

Relaxation contributions	\$ 79,000
Transportation contributions	20,000
Housekeeping contributions	1,000
Total	<u>\$100,000</u>

Local and Miscellaneous Revenue:

Local Funds:

United Way Grant	\$ 75,000
City of Sulphur - Service Center	
Director Salary Reimbursement	15,000
Total	<u>\$ 90,000</u>



ALBERTA PAROLE BOARD/COUNCIL ON ARREST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

Note 2: Outstanding Liabilities and Sources of Funds (Continued)

Local and Miscellaneous:

Food Source Contributions	\$ 3,843
Other Income	71,733
Medical Reimbursement	<u>22,800</u>
Total	<u>\$ 98,376</u>

Note 3: DEPOSITS

At year end the Council had the following balances in its cash accounts:

	BANK BALANCE	BANK BALANCE
petty Cash	\$ 878	\$ 8,708
Hibernia National Bank		
General Operating/Overroll	48,381	28,898
Savings Account	5,828	23,818
United Way	28	28
Emergency Assistance	8,787	8,617
Progressive Jackpot Agency	7,715	7,715
Special Project Agency	28,878	28,898
Singsax Café (Proprietary)	14,725	8,808
Singsax Account (Proprietary)	14,283	10,283
Video Sings (Proprietary)	8,418	8,618
Singsax Café (Proprietary)	<u>3,222</u>	<u>272</u>
Total Cash	<u>\$182,135</u>	<u>\$182,135</u>

Governmental Accounting Standards Board Statement 3 (GASB-3) concludes that deposits with financial institutions should be evaluated for risk and classified in one of the three following categories:

Category 1 - Insured or collateralized with securities held by the governmental entity or by its agent in the name of the governmental entity.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the governmental entity's name.

Category 3 - Uncollateralized or collateralized with securities that are not evidenced by a written security agreement or are in the name of the governmental entity.

COLONIA PARISH VOLUNTARY COUNCIL ON AGING, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1989

NOTE 3: CASH (Continued)

	Bank Balance	Book Balance
Category 1	\$100,000	\$100,000
Category 2	-0-	-0-
Category 3	12,355	12,822
Total Cash	<u>\$112,355</u>	<u>\$112,822**</u>

** petty cash of 46.700 is not presented in the above presentation.

NOTE 4: Restricted Assets

The balance in restricted cash at June 30, 1989 consisted of the following:

Energy Assistance Fund	\$ 1,048
------------------------	----------

NOTE 5: In-Kind Contributions

The Colonia Parish Voluntary Council on Aging, Inc. received various in-kind contributions of \$2,522 for the Meals III-B Fund and \$26.887 for its senior center fund during the year. These amounts are recorded as contribution revenue and expense during the year.

NOTE 6: Due From Other Governments/Other Receivables

The following amounts were recorded as amounts receivable at June 30, 1989:

Governor's Office of Elderly Affairs	
MEMA cash-in-kind of commodities	\$25,750

The following amounts were recorded as receivables at June 30, 1989:

<u>Miscellaneous Contributions:</u>	
<u>Governmental Fund:</u>	
United Way	\$4,000
Miscellaneous	100
Total	<u>\$4,100</u>



CATHOLIC HEALTH VOLUNTARY COUNCIL ON AID, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

Note 4: See From Other Governmental/Other Institutions (Continued)

Proprietary Fund:	
Miscellaneous	\$ <u>288</u>

Note 5: Interfund Activities

These amounts represent interfund transfers between funds to supplement current year programs:

Fund	Transferred <u>IN</u>	Transferred <u>OUT</u>
General		
Proprietary	\$ 288,842	\$ -
Title C-1	-	100,487
Title C-2	-	107,878
Outstanding	-	3,713
Title III-D	-	2,787
Title III-F	-	28,287
Title III-B Support Services UNDA	70,000	-
United Way	70,000	-
Proprietary		
General	-	288,842
Title III-B Supportive Services		
Senior Center	100,487	-
General	170,788	-
PCOA Local	40,211	-
Supp Senior Center Fund	4,000	-
Title C-1		
General	100,405	-
Title C-2		
General	107,878	-
Title III-D	2,787	-
Outstanding		
General	3,713	-
Title III-F		
General	28,287	-
UNDA		
General	-	70,000
SENIOR CENTER		
Title III-B Support Services	-	100,487
United Way		
Supplemental Senior Center	-	4,000
PCOA LOCAL		
Title III-B Support Services	-	40,211
General	<u>\$1,888,842</u>	<u>\$1,888,842</u>



CHICAGO COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1989

Note 4: Retirement Commitments

Employees of the Council are participants in the Social Security system and retirement benefits are provided by that system.

Additional retirement benefits are provided by a non-profit organization, Mutual of America, through a defined contribution plan, Mutual of America Defined Contribution Prototype Plan adopted by Chicago Council on Aging, Inc. The Council contributes five percent of salaries for eligible employees. An employee is eligible to participate after reaching Age 21 and having been employed for one year (1,000 hours of service). Contributions made are 100% vested after 5 years of service. For June 30, 1989, the Council contributed \$21,484. Five percent of the vested payroll of \$329,680. Total payroll for all employees was approximately \$649,400. The assets of the plan are presented at amounts confirmed by Mutual of America, which approximates fair value. The plan may be amended through a resolution of the Board of Directors.

Note 5: Annual Leave and Sick Pay

At June 30, 1989, there was \$4,781 accrued in annual leave payable for all of the Council employees. \$3,687 was recorded in the General Long Term Debt Account Group and \$1,094 was recorded in the Proprietary Funds.

Note 6: CHANGES IN FIXED ASSETS

General Fixed Assets Account Group

A summary of changes in general fixed assets follows:

	Balance July 1, 1988	Additions	Deletions	Balance June 30, 1989**
Land & Building	\$ 745,320	\$ -0-	\$ -0-	\$ 745,320
Vehicle	251,569	44,149	20,000	275,718
Furniture & Equipment	187,830	20,718	-0-	208,548
Totals	\$ 1,184,719	\$ 64,867	\$ 20,000	\$ 1,229,586

** These amounts include leased assets in the amount of \$10,328. These assets are recorded in the general fund; therefore, no depreciation expense has been recorded.



CALAHEISS FARMERS VOLUNTARY COUNCIL ON AGING, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1989

NOTE 10: Changes in fixed assets (continued)

Proprietary Fund Fixed Assets:

The following is a summary of proprietary fund type fixed assets for the Council at June 30, 1989:

	Wingspan Club <u>Fund</u>	Wingo <u>Fund</u>	Video Wings <u>Fund</u>
Building Improvements	\$ -0-	445,894	\$ -0-
Furniture, Fixtures and Equipment	28,787	41,486	242,873
Less: Accumulated Depreciation	(17,028)	(28,788)	(180,414)
<u>Totals</u>	<u>11,759</u>	<u>418,592</u>	<u>62,459</u>
Depreciation Expense	<u>2,812</u>	<u>2,882</u>	<u>2,114</u>

NOTE 11: Changes in Reserves or Designation of Fund Balances

The following schedule indicates changes in reserves or designation of fund balance for the year ended June 30, 1989:

Pension Trust Fund	\$61,227
Energy Assistance Fund	2,824
<u>Total</u>	<u>64,051</u>

NOTE 12: General Long-Term Obligations

The following is a summary of transactions relating to the Council's long-term debt during the fiscal year ended June 30, 1989:

	Balance July 1, <u>1988</u>	<u>Principals</u>		Balance June 30, <u>1989</u>
		Additions	Retirements	
Mortgage Payable	\$127,220	\$ -0-	\$ 28,374	\$127,220
Notes Payable **	84,073	28,248	22,888	89,433
Capital Leases Payable **	28,284	3,514	22,445	8,353
Compensated Absence Payable	8,764	-0-	777	3,987
Contingent Legal Liability	45,000	-0-	44,000	-0-
<u>Totals</u>	<u>288,281</u>	<u>31,762</u>	<u>41,606</u>	<u>286,437</u>



CHICAGO SWINE YOUNGBOYS COUNCIL OF MAINE, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 12: Financial Lease-Term Obligations (Continued)

** Proceeds from the issuance of lease financing and other debt obligations total \$28,716.

Long-term debt consists of the following:

Mortgage payable - due in monthly installments of \$1,160, including interest at 8.275% - secured by land and building Matures April 12, 2000	\$217,881
Note payable - due in monthly installments of \$8,619, including interest at 7.25% - secured by land and building Matures March 27, 2000	88,480
Capital lease - due in monthly installments of \$437, including interest at 13.28% - secured by copier Matures May, 2000	8,881
Capital lease - due in monthly installments of \$78, including interest at 13.28% - secured by copier Matures May, 2000	788
Capital lease - due in monthly installments of \$118, including interest at 13.28% - secured by two computers Matures October 1, 2000	2,438
Compensated Absence Use Note #1	1,283
Total Long-Term Debt	<u>\$229,479</u>

The annual principal requirements to amortize all debt outstanding follows:

Fiscal Year Ended <u>June 30,</u>	Principal Requred
2000	\$ 45,185
2001	62,676
2002	86,200
2003	71,680
2004	71,670
Thereafter	82,128
Totals	<u>\$420,539</u>



DELAWARE PARKS RECREATION COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1989

Note 12: General Long-Term Obligations (Continued)

The liabilities for compensated absences has been reflected in the 1988 "principal amount" column since management is unsure as to the eventual payment date.

Note 13: Board of Directors' Compensation

The board of directors is a voluntary board; therefore, no compensation has been paid to any member. However, some board members were reimbursed for expenses incurred in conducting Council related activities.

Note 14: Income Tax Status

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

While the Council is exempt from federal income taxes, it is still subject to tax on unrelated business taxable income (UBTI) that is generated. The Council is liable for UBTI that was generated from instant bingo games (i.e. pull label, dauber sales, video bingo commissions, a portion of bingo session fees, video bingo operations, and the operation of the Singapore Cafe).

As of the conclusion of the audit, the Council's June 30, 1989 Form 990-T's have not been filed. Therefore, an estimate for tax liability of \$28,000 has been accrued for fiscal year ended June 30, 1989. Also included in the financial statements are tax liabilities for the previous years based on an IRS examination. The total amount of the assessment from the examination was \$28,889. A liability of \$23,428 (\$14,488 assessment less previous payments of \$9,388) was included in these financial statements in addition to the payments for the current fiscal year. Prior years' estimated tax liability was reduced by \$28,280. The total tax liability for the UBTI at June 30, 1989 was \$28,884.

Note 15: Contingents, Litiges, and Similar Contingencies

At the beginning of the year, the Council was a defendant in three lawsuits. One of the cases was settled for a judgment against the Council for \$10,000. Management's legal counsel is of the opinion that the remaining lawsuits have little or no liability exposure to the Council, so at the present time there is no liability reflected on the balance sheet.

CHOCOMAIST FARMER VOLUNTARY COUNCIL OF PAINE, IAC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1989

Note 10: Subventions, Claims, and Similar Commitments (Continued)

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 expense arising out of a final review are recognized in the period in which agreed upon by the agency and the council. Also, in its 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.

There is a remote possibility, as with any other organization, that the Council may be subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the Council could be found to be in noncompliance with these regulations. Should this occur, it may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the condensed balance sheet.

Note 16: Federally Assisted Programs

The Council participated in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits/reviews 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.

Note 17: Economic Dependency

The Council receives the majority of its revenues 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.

While the funds presented as proprietary funds will serve to reduce the dependency by the Council on federal and state grants, the council is still deemed to be primarily dependent on the above grants to provide the basic operating funds.

CALCAGNY BRIDGE VOLUNTARY COUNCIL OF ACCESS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

Note 18: Financial Information - Collateral Funds

The Council maintains three separate funds. Selected segment information for the year ended June 30, 1999 is as follows:

	Singapore Cash <u>Fund</u>	Singapore <u>Fund</u>	Video Singapore <u>Fund</u>
Operating Revenues	\$317,979	\$1,043,328	1304,599
Depreciation	3,700	4,488	11,814
Operating Income (Loss)	30,828	250,143	7,490
Operating Grants	0-	0-	0-
Operating Transfers	(28,483)	(281,217)	(10,382)
Net Income (Loss)	\$2,345	\$68,926	\$2,808
Current Capital Contributions	0-	0-	0-
Fixed Asset Additions	4,870	3,543	0-
Net Working Capital	10,381	11,482	10,165
Fixed Assets	45,921	46,094	36,819
Liabilities Payable	0-	0-	0-
Total Equity	\$10,000	\$7,188	\$10,487

Note 19: Risk Management - Insurance Coverage

The Council purchases commercial insurance for its various liability risks. General liability, property and bond insurance policy has the following policy limits: \$200,000 per occurrence, \$1,000,000 in the aggregate and \$50,000 for bond coverage. This policy runs from July 5, 1998 to June 30, 1999. The Council also has a separate directors and officers insurance policy which is effective for the same period. The Council's automobile policy has a \$200,000 limit and also runs from July 1, 1998 to June 30, 1999. These coverages are not materially different from coverages in the prior year and there have not been any payments for liabilities in excess of coverage for the year ended June 30, 1999.

Note 20: Lease Information

The Council leases its papers and mobile phone equipment. There was \$4,100 in lease payments for the current fiscal year. These leases did not meet the criteria established for capitalized lease reporting, therefore the leases were reflected as operating leases.



CALCATED DENTAL VOLUNTARY SOCIETY, INC. AND ASSOCIATES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

NOTE 21: RESERVES

The preparation of the general purpose financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

GALE COMMUNITY CENTER VOLUNTEER COUNCIL, DBA GALE INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - OPERATIONAL FUNDS
For the Year Ended June 30, 2008

Schedule 1

	Local FUND	FCOM FUND	Total FUND	The BSA			Total FUND	The BSA
				BSA	FUND	FUND		
REVENUES								
Intergovernmental	\$	\$	\$	\$	\$	\$	\$	\$
Local grants	-	-	10,000	-	-	10,000	-	10,000
Participant contributions	-	-	21,942	-	-	21,942	-	21,942
Local and miscellaneous	65,575	-	65,575	-	-	65,575	-	65,575
Interest income	2,004	-	2,004	-	-	2,004	-	2,004
In-kind services	-	-	-	-	-	-	-	-
Sale of Goodwill	3,188	-	3,188	-	-	3,188	-	3,188
Total Revenues	117,357	40,271	157,628	10,000	21,942	121,942	1,416	123,358
EXPENDITURES								
Salaries	17,284	-	17,284	10,215	7,069	17,284	2,199	15,085
Travel	-	-	-	78,999	14,171	93,170	3,690	3,778
Travel	-	-	-	4,027	4,711	8,738	38	217
Operating supplies	5,800	-	5,800	100,000	1,416	101,416	1,416	4,093
Operating supplies	425	-	425	9,288	8,863	10,288	219	688
Other services	97,288	-	97,288	3,148	3,148	6,296	600	600
Capital assets	-	-	-	123,115	20,000	143,115	6,112	37,909
Total Expenditures	120,807	-	120,807	121,665	47,667	169,332	9,424	178,756
Excess (Deficiency) of Revenues over Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
(3,450)	40,271	40,271	80,542	(11,665)	(25,605)	(36,270)	(2,151)	(38,421)
(11,801) TRANSFERS TO/ FROM (21,000)								
Proceeds from local and other fundraising	28,276	-	28,276	-	-	28,276	-	28,276
Operating transfers in	660,160	-	660,160	132,400	167,876	299,276	2,151	301,427
Operating transfers out	(650,886)	(40,271)	(691,157)	-	-	(691,157)	-	(691,157)
Total Other Financing Resources (Net)	(28,780)	(40,271)	(69,051)	132,400	167,876	299,276	2,151	301,427
Excess (Deficiency) of Revenues and Other Resources Over Expenditures and Other (21,000)	\$	\$	\$	\$	\$	\$	\$	\$
(60,250)	-	-	(60,250)	-	-	(60,250)	-	(60,250)
(14,000) BALANCES								
Beginning of year	\$	\$	\$	\$	\$	\$	\$	\$
End of year	\$	\$	\$	\$	\$	\$	\$	\$
	(178,887)	-	(178,887)	-	-	(178,887)	-	(178,887)

The Independent Auditor Report

CALIFORNIA PARENT VOLUNTARY COUNCIL FOR ASBURY, INC.
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GENERAL FUND
 For the Year Ended June 30, 2013

	Banner Contrib Fund	Contributions Fund	Gifts Fund	Calvert-Lewis of Commissioners Fund	United Ways Fund	Energy Assistance Fund	Subsequent Senior Center Fund	Grand Totals
REVENUES								
Improvement/Local grants	158,487	58,827	4,429	73,100	-	-	4,800	295,100
Participant contributions	-	-	-	-	72,850	-	-	72,850
Local and miscellaneous	-	-	-	-	-	28,870	-	28,870
Interest income	-	-	-	-	-	-	-	2,804
Initial contributions	18,281	-	-	-	-	-	-	18,281
Gift of funds/other	-	-	-	-	-	-	-	3,188
Total Revenues	176,768	58,827	4,429	73,100	72,850	28,870	4,800	378,644
EXPENDITURES								
Salaries	-	21,488	-	-	-	-	-	21,488
Fringe	-	7,842	-	-	-	-	-	7,842
Travel	-	2,781	-	-	-	-	-	2,781
Operating services	18,281	7,495	4,429	-	-	21,452	-	49,657
Operating supplies	-	1,281	-	-	-	-	-	1,281
Capital assets	-	-	-	-	-	-	-	-
Capital assets	-	4,874	-	-	-	-	-	4,874
Total Expenditures	-	34,750	4,429	-	-	21,452	-	60,631
Balance (Deficiency) of Fundment Year Expenditures	158,487	24,077	0	73,100	72,850	7,418	4,800	316,632
OTHER FINANCING ACTIVITIES (0.00%)								
Proceeds from loans and other debt financing	-	2,770	-	-	-	-	-	2,770
Operating transfers in	(158,487)	-	-	(23,155)	(23,853)	-	(3,855)	(209,290)
Year-Over-Programing Revisions (0.00%)	(158,487)	2,770	-	(23,155)	(23,853)	-	(4,855)	(207,520)
Balance (Deficiency) of Revenues and Other Sources Over Expenditures and Other (0.00%)	-	-	-	-	-	11,866	-	11,866
FUND BALANCE								
Beginning of year	-	-	-	-	-	8,687	-	8,687
End of year	-	-	-	-	-	20,553	-	20,553

(See Independent Auditor's Report)



CALCASIEU PARISH VOLUNTARY COUNCIL, OR BOARD, INC.
COMBINED BALANCE SHEET -
PROPRIETARY ENTERPRISE FUNDS
As of June 30, 2008

Schedule 2

	Empire Club	Empire Assess	Empire Saves	Total
ASSETS				
Cash	\$ 10,278	\$ 43,282	\$ 13,119	\$ 66,679
Miscellaneous receivable	30	228	835	1,093
Inventory	3,853	-	-	3,853
Equipment and improvements	150,790	87,888	142,871	381,549
Less: Accumulated depreciation	<u>(7,828)</u>	<u>(34,788)</u>	<u>(33,115)</u>	<u>(75,731)</u>
Total Assets	\$ <u>156,923</u>	\$ <u>106,500</u>	\$ <u>123,714</u>	\$ <u>387,137</u>
LIABILITIES AND EQUITY				
LIABILITIES				
Accounts payable	\$ 8,990	\$ 2,291	\$ -	\$ 11,281
Wages payable	2,410	2,714	948	6,072
Accrued payroll and related benefits payable	1,600	211	388	2,200
Taxes payable	<u>432</u>	<u>33,848</u>	<u>-</u>	<u>34,280</u>
Total Liabilities	13,432	39,064	1,336	53,832
EQUITY				
Retained earnings-Unreserved	<u>33,028</u>	<u>7,158</u>	<u>75,487</u>	<u>115,673</u>
Total Equity	<u>33,028</u>	<u>7,158</u>	<u>75,487</u>	<u>115,673</u>
Total liabilities and Equity	\$ <u>46,460</u>	\$ <u>46,222</u>	\$ <u>76,923</u>	\$ <u>169,605</u>

"See Independent Auditor's Report"



**CALIFORNIA SPANISH VOLUNTARY COUNCIL OF AGING, INC.
 PROPRIETARY ENTERPRISE FUND
 COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES RETAINED IN EARNINGS
 For the year ended June 30, 1999**

Schedule 5

	<u>Empire Club</u>	<u>Empire Account</u>	<u>SW/MSAA Orgo</u>	<u>Totals</u>
Operating Revenues				
Charges for sales and services	\$ 547,008	\$ 808,812	\$ 234,450	\$ 1,590,270
Rental income	-	328,350	-	328,350
Miscellaneous income	342	15,855	134	16,331
Total Operating Revenues	<u>547,350</u>	<u>1,152,917</u>	<u>234,584</u>	<u>1,934,851</u>
Operating Expenses				
Cost of sales and services	114,581	551,212	278,213	1,344,006
Rentals	125,424	188,882	28,821	343,127
Fringe	12,244	8,828	8,229	29,301
Operating services	11,987	115,424	12,403	140,814
Operating supplies	508	72,738	293	74,539
Interest	2	18,158	-	18,160
Depreciation	2,750	4,888	11,914	19,552
Tax expense	2,080	10,172	158	12,410
Reduction of prior year's tax estimate	(1,387)	(21,205)	(8,215)	(30,807)
Penalties	245	-	-	245
Total Operating Expenses	<u>264,742</u>	<u>987,284</u>	<u>327,143</u>	<u>1,579,369</u>
Operating Income (Loss)	<u>282,608</u>	<u>165,633</u>	<u>7,441</u>	<u>455,682</u>
Transfer (plus)/out other funds	<u>(25,452)</u>	<u>(281,277)</u>	<u>(75,282)</u>	<u>(382,011)</u>
Net Income (Loss)	<u>257,156</u>	<u>(115,644)</u>	<u>(67,841)</u>	<u>73,671</u>
RETAINED EARNINGS:				
Beginning of year	<u>27,451</u>	<u>2,834</u>	<u>78,229</u>	<u>108,514</u>
End of year	<u>\$ 282,608</u>	<u>\$ 7,200</u>	<u>\$ 10,388</u>	<u>\$ 190,196</u>

See Independent Auditor's Report



CAMBRIDGE FIRSH VOLUNTARY COUNCIL ON BEING IN
TRUST AND AGENCY FUND
COMBINED BALANCE SHEET
As of June 30, 1999

Schedule 4

ASSETS	Parson Trust	Agency		Totals
		Special Projects	Progressive Jackpot	
Cash	\$ -	\$ 26,098	\$ 7,791	\$ 33,889
Investments	51,323	-	-	51,323
Equipment	-	379	-	379
Total Assets	\$ 51,323	\$ 26,477	\$ 7,791	\$ 85,600
LIABILITIES AND FUND BALANCES:				
LIABILITIES				
Due to other entities	\$ -	\$ 26,477	\$ 7,791	\$ 34,268
Total Liabilities	-	26,477	7,791	34,268
FUND BALANCES				
Reserve for retirement benefits	51,323	-	-	51,323
Total Fund Balances	51,323	-	-	51,323
Total Liabilities And Fund Balances	\$ 51,323	\$ -	\$ -	\$ 84,400

See Independent Auditor's Report

CALCASIEU PARISH VOLUNTARY COUNCIL, ON ADING, INC.
COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUNDS TYPE
 For the year ended June 30, 2008

Schedule B

	Proprietary Fund Types			(Minority Only) Total
	Enterprise Fund	Rings Admitted	Full/Value Bonds	
Cash flows from Operating Activities:				
Operating income (loss)	\$ 33,028	\$ 298,142	\$ 1,430	\$ 330,600
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:				
Depreciation	2,798	4,688	11,874	19,360
Insurance (increased) in:				
Inventory	1,000	-	-	1,000
Miscellaneous receivable	(580)	443	(828)	(355)
Accounts payable	(7,140)	(8,158)	(5,218)	(19,516)
Other liabilities	(3,675)	(5,150)	(3,480)	(11,485)
Total Adjustments	<u>(8,597)</u>	<u>(8,187)</u>	<u>(1,544)</u>	<u>(17,447)</u>
Net Cash Provided by (Used For) Operating Activities	24,431	290,055	9,826	324,312
Cash Flows from Investing Activities:				
Equipment purchases	(4,676)	(1,546)	-	(6,222)
Net Cash Provided by (Used For) Investing Activities	(4,676)	(1,546)	-	(6,222)
Cash Flows from Financing Activities:				
Insured transfers	(28,588)	(247,884)	(13,280)	(289,642)
Net Cash Provided by (Used For) Financing Activities	<u>(28,588)</u>	<u>(247,884)</u>	<u>(13,280)</u>	<u>(289,642)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,224)	377	(3,254)	(3,093)
Cash and Cash Equivalents at Beginning of Year	11,462	12,746	18,433	42,641
Cash and Cash Equivalents at End of Year	<u>\$ 10,238</u>	<u>\$ 13,123</u>	<u>\$ 15,179</u>	<u>\$ 39,548</u>

(See Independent Auditors' Report)



CALCASIEU PARISH VOLUNTARY COUNCIL, ON BEHALF, INC.
SCHEDULE OF EXPENDITURES - BUDGET VS ACTUAL
 For the year ended June 30, 1999

Schedule C

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
FOIA (Act 735)			
Transfer to other funds:			
Title III-D - Supportive services	\$ 40,211	\$ 40,211	\$ --
Totals	\$ 40,211	\$ 40,211	\$ --
LOCAL FUND			
Transfer to Other Funds	\$ 300,337	\$ 148,817	\$ 151,520
Totals	\$ 300,337	\$ 148,817	\$ 151,520
TITLE III-B SUPPORTIVE SERVICES			
Salaries	\$ 301,520	\$ 193,150	\$ 108,370
Fringe	49,732	78,569	(28,837)
Travel	10,921	8,827	2,094
Operating services	385,287	183,870	201,417
Operating supplies	43,889	9,299	34,590
Capital outlay	15,359	52,156	(36,797)
Totals	\$ 806,608	\$ 522,771	\$ 283,837
TITLE III C-1			
Salaries	\$ 45,077	\$ 72,373	\$ (27,296)
Fringe	10,916	17,800	(7,884)
Travel	1,745	4,347	(2,602)
Operating services	215,888	222,886	(6,998)
Operating supplies	2,987	9,587	(6,600)
Capital outlay	578	3,343	(2,765)
Totals	\$ 276,981	\$ 300,686	\$ (23,705)

"See Independent Auditors' Report"



CALCASIEU PARISH VOLUNTARY COUNCIL ON AGING, INC.
SCHEDULE OF EXPENDITURES - BUDGET VS ACTUAL
For the year ended June 30, 1999

Schedule B

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TITLE B-C-2			
Salaries	\$ 30,777	\$ 89,188	\$ (58,411)
Fringe	3,622	14,134	(10,512)
Travel	1,178	2,458	(1,280)
Operating services	272,284	290,753	(18,469)
Operating supplies	2,799	6,058	(3,259)
Capital outlay	1,780	6,018	(4,238)
Totals	\$ 312,429	\$ 384,599	\$ (72,170)
TITLE B-D			
Salaries	\$ 5,000	\$ 2,158	\$ 2,842
Fringe	1,282	3,628	(2,346)
Travel	158	78	80
Operating services	2,813	1,418	1,395
Operating supplies	423	218	205
Capital outlay	182	688	(506)
Totals	\$ 10,438	\$ 8,172	\$ 2,266
TITLE B-F			
Salaries	\$ 13,383	\$ 88,589	\$ (75,206)
Fringe	2,681	3,780	(1,099)
Travel	285	217	68
Operating services	3,286	4,083	(797)
Operating supplies	339	688	(349)
Capital outlay	229	689	(460)
Totals	\$ 20,483	\$ 27,076	\$ (6,593)
SENIOR CENTER			
Transfers to Title B-B Support Services	\$ 125,487	\$ 125,487	\$ --
Totals	\$ 125,487	\$ 125,487	\$ --

"See Independent Auditors' Report"



CALCASIEU PARISH VOLUNTARY COUNCIL ON AGING, INC.
SCHEDULE OF EXPENDITURES - BUDGET VS ACTUAL
For the year ended June 30, 1989

Schedule B

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
COMMISSIONER			
Salaries	\$ 41,776	\$ 31,085	10,691
Fringe	8,469	7,042	1,427
Travel	3,469	3,700	1,231
Operating services	15,119	7,489	7,629
Operating supplies	4,862	1,201	3,661
Capital outlay	1,112	4,012	(2,900)
Totals	\$ 78,806	\$ 54,506	24,299
AUDIT FUND			
Operating services	\$ 4,339	\$ 4,339	--
Totals	\$ 4,339	\$ 4,339	--
U.S. D.A.			
Transfers to Title III C-1 & Title C-2	\$ 80,800	\$ 73,180	8,620
Totals	\$ 80,800	\$ 73,180	8,620
UNITED WAY FUND			
Transfers to Title III B & Title III C	\$ 48,800	\$ 72,060	(23,260)
Totals	\$ 48,800	\$ 72,060	(23,260)
SUPPLEMENTAL SENIOR CENTER FUND			
Transfer to Title III-B	\$ 4,500	\$ 4,500	--
Totals	\$ 4,500	\$ 4,500	--

The above schedule does not include a budget presentation for the Energy Assistance Fund since no budget was adopted for this fund.

"See Independent Auditors' Report"



CALCASIEU PARISH VOLUNTARY COUNCIL ON AGING, INC.
STATEMENT OF GENERAL AND PROPRIETARY FUND
FIXED ASSETS AND CHANGES IMPROVED ASSETS
For the year ended June 30, 1999

Schedule 7

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
General fixed assets, at cost:				
Land and building	\$ 748,733	\$ -	\$ -	\$ 748,733
Vehicles	131,582	46,148	33,900	153,731
Furniture and equipment	197,879	30,738	-	218,617 **
Totals	\$ 1,078,194	\$ 86,886	\$ 33,900	\$ 1,132,180

** This amount includes leased assets in the amount of \$35,328.

Proprietary Fund Fixed Assets:

	Calo Bingo	Bingo Fund	Video Bingo Fund
Furniture, fixtures, and equipment	\$ 39,769	\$ 57,966	\$ 143,871
Less: accumulated depreciation	(7,026)	(24,798)	(58,114)
Totals	\$ 32,743	\$ 33,168	\$ 85,757

** This amount includes equipment in the amount of \$4,551 that is held in storage pending sale.

COMMISSIONER COMPTROLLER ON ACCOUNTS, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDING JUNE 30, 1999

1. Listed below is a summary of the data for grants awarded and received during the period covered by our audit:

Federal Grantor/ Pass-Through Grantor Agency Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
E.E. Department of Health & Human Services:			
Passed through the Louisiana Governor's Office of Elderly Affairs:			
Title III-C-1	91-848	CFDA 8912818/128484	\$128,888
Title III-C-2	91-848	CFDA 8912818/128484	45,768
Title III-C	91-848	CFDA 8912818/128484	124,288
Title III-D: Welfare	91-848	CFDA 8912818/128484	4,488
Title III-F	91-848	CFDA 8912818/128484	7,128
WFOA	10-880	Not Available	73,168
Title III-G Medicaid	91-848	CFDA 8912818/128484	18,812
Totals			\$448,332

2. Scope of Audit Pursuant to the Single Audit Act of 1994 and OMB Circular A-133.

3. Summary of Significant Accounting Policies

The above statements of grant data has been prepared on the modified accrual basis of accounting.

4. Amount of Insurance in Effect

The Council purchases commercial insurance for its various liability risks. General liability, property and bond insurance coverage has the following policy limits: \$500,000 per occurrence, \$1,000,000 in the aggregate and \$50,000 per bond coverage. This policy runs from July 1, 1998 to June 30, 1999. The Council also has a separate directors and officers insurance policy which is effective for the same period. The council's automobile policy has a \$500,000 limit and also runs from July 1, 1998 to June 30, 1999.

5. There were no Federal awards expended in the form of non-cash assistance.

LOUISIANA COMMISSION ON AGING, INC.
 SCHEDULE OF FINDINGS AND COMPLIANCE COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

1. Type of Auditor's Report on Financial Statements
 Unqualified opinion on the general purpose financial statements.
2. Reportable Conditions and Material Weaknesses in Audit of Financial Statements
 Schedule Bc-Section 1. Item 100-99-1 lists a reportable condition noted, which was considered to be a material weakness.
3. Noncompliance Material to the Financial Statements
 Schedule Bc-Section 11. No findings noted.
4. Reportable Conditions and Material Weaknesses from Prior Programs
 Schedule Bc-Section 1, Item 100-99-1 and Schedule Bc-Section 12, Item 00-99-1 lists reportable conditions noted, which were all considered to be material weaknesses.

5. Type of Auditor's Report on Compliance for Prior Programs
 Unqualified opinion.

6. Identification of Major Programs

Title III-B Grant for Supportive Services and Senior Centers	79,244
Title III-B Delandrea	88,048

All major program funds were received from the Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs.

7. Dollar Threshold Used in Determining Major Programs
 The threshold for distinguishing Types A and B programs was \$100,000.
8. Findings and Compliance Costs for Federal Awards
 See Item 4 above and Schedule Bc - Section 12, Item 00-99-1 for a reportable compliance finding. There were no questioned costs identified in the reports.
9. Low Risk Audited
 The entity was not considered a low risk auditee.

**CALCIFIED COUNCIL ON WILDLIFE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

I. INTERNAL CONTROL FINDINGS - GOVERNMENTAL AUDITING STANDARDS (IGAS)

(ICG-09-1) Lack of Segregation of Duties

Finding: There appears to be some lack of segregation of duties with respect to the accounting function of the Council. The accountant and chief financial officer are both involved in the cash receipt and disbursement functions yet, at times, during the fiscal year they both prepared the monthly bank reconciliations.

Criteria: Proper internal controls require segregation of key accounting functions in order to safeguard the assets of the Council.

Cause: Due to limited personnel, it is not possible to distribute the workload.

Effect: There is not a segregation of duties with respect to bank reconciliations.

Recommendation: That the Executive Director or Board Treasurer review and initial the bank reconciliations on a monthly basis.

Management's Response: We will implement the recommendation.

CALCIFIED COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR #112
FOR THE FISCAL YEAR ENDED JUNE 30, 1979

I. INTERNAL CONTROL FINDINGS - OMB CIRCULAR #112 (CCC)

Note: All the following internal control findings relate to all of the federal programs listed in Schedule # - Schedule of Expenditures of Federal Awards. The Department of Health & Human Services is the only disbursing Federal agency.

CCC-80-11 Lack of Segregation of Duties (Implicates of 501-90-2)

Finding: There appears to be some lack of segregation of duties with respect to the accounting function of the Council. The accountant and chief financial officer are both involved in the bank receipts and disbursements functions yet, at times, during the fiscal year they both prepared the monthly bank reconciliations.

Criteria: Proper internal controls require segregation of key accounting functions in order to safeguard the assets of the Council.

Cause: Due to limited personnel, it is not desirable to distribute the workload.

Effect: There is not a segregation of duties with respect to bank reconciliations.

Recommendation: That the Executive Director or Board Treasurer review and initial the bank reconciliations on a monthly basis.

Management's Response: We will implement the recommendation.

II. COMPLIANCE FINDINGS - OMB CIRCULAR #112 (CCI)

The following finding relates to all of the grants received from the Department of Health & Human Services which was passed through the Governor's Office of Elderly Affairs.

CCI-79-10 Assessment of Eligibility Requirements

Federal Program: TITLE III-C

11. COMPLIANCE FINDING - OMB FEDERAL A-129 1001 (Continued)

Findings: We reviewed the Council's eligibility procedures with respect to Title III-C program. We selected files from eligible participants and reviewed the latest assessments for eligibility. The client assessments should be completed every year. However, our testing revealed twelve of twenty-five assessments reviewed were over one year old.

Criticism: The Office of Elderly Affairs grant program specification requires the Council to perform certain eligibility requirements which include reassessments.

Cause: Due to time constraints on the existing staff, it appears that the reassessment could not be properly kept up to date.

Effect: While there is no financial impact of this finding, it could result in participants receiving benefits when not eligible.

Recommendation: We recommend that reassessment be completed every year.

Management's Response: The recommendation will be implemented.

7/20/2018

CALCUTTA WATER VOLUNTARY COMMITTEE OF ARIHO, INC.
RECORDS OF PROBATION FINDINGS (MISDEMEANOR)
 FOR THE YEAR 2008-2009 AND 2010

Below are will find a summary of the findings that resulted from previous years' submitted related with of the Calcutta Water Voluntary Council on aging (2008), 1997 comments that were not reflected as "resolved" on the 2007 report are updated below. All 1997 comments have been listed with the corresponding status of each.

Final 19.

Ref No.	Date	Description of Finding	Related corrective action	Status
002-08-3	4/30/08	INTERNAL CONTROLS - COMPLIANCE - REGULATORY APPROVALS (100) Licensing records adequately indicate use of adequate associated records.?	See computer system now installed.	Resolved
002-08-2	4/30/08	Lack of registration of duties	Ongoing	See 002-08-1
002-08-3	4/30/08	Controls over filed assets	See last current updated list of filed assets.	Resolved
COMPLIANCE - FINANCE - COMPLIANCE - REGULATORY APPROVALS (101)				
00-08-1	4/30/08	Budget Adoption	see following all requirements.	Resolved
00-08-2	4/30/08	aid process/procurement process	see following guidelines.	Resolved
00-08-3	4/30/08	external financial service filing requirements for Not-for-Profit corporation	see following 509 requirements.	Resolved
00-08-4	4/30/08	timeliness of audit report	Audit report for 2008-09, was filed on time.	Resolved
00-08-5	4/30/08	Electronic Time Sheet activities	entry year recommendations were implemented.	Resolved

INTERNAL CONTROLS - FINANCIAL - FOR CONTROL N-113 (ICC)

ICC-18-3 4/30/78	Accounting Records Adequacy Maintenance of adequate accounting records	Required
ICC-18-3 4/30/78	Lack of Reproduction of Documents	Required
ICC-18-3 4/30/78	Controls over Fixed Assets	Required (see 100-94-1)
ICC-18-3 4/30/78	Controls over Allowance and Outstanding CARs	Required

COMPARABLE FINANCIAL - FOR CONTROL N-113 (ICC)

ICC-18-1 4/30/78	Required reporting to director	Required
------------------	--------------------------------	----------

MANAGEMENT LETTER RECOMMENDATIONS

MS-98-1 4/30/78	Bi-annual review and expenditure reconciliation	Required
MS-98-3 4/30/78	Credit risk exposure	Required
MS-98-3 4/30/78	Preparation of 90 days 1099 (Subcommittee Interest)	Required
MS-98-4 4/30/78	Improved Review of Disbursements	Required
MS-98-5 4/30/78	Monthly cash reconciliation of A/R and Sales Tax Reporting	Required

the computer system was installed.

Ongoing.
 we have current up-dated list of fixed
 assets.

Three year's recommendations were
 implemented.

Monthly reporting now being submitted.

Generalization of this reporting process
 to non 20 plants.

Written security pledge agreement has been
 signed.

Four 1099's are being issued and reported. Required

Reconciliation has been implemented. Required

Monthly reconciliation is now in place. Required


 Department of Health and Human Services
 Office of Inspector General
 4400 Reservoir Road, NW
 Washington, DC 20492-3541
 Telephone: (202) 455-7000
 TDD: (202) 455-7000
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Schedule D

Compliance
Action 2008

Final Corrective Action

Description of Finding

Compliance Action Recommendations (continued)

08-08-6 4/16/08	acceleration of instant fund transfers	recommendation has been implemented.	Resolved
08-08-7 4/16/08	Controls over Electronic Value Bags Activities	Recommendations have been implemented.	Resolved
08-08-8 4/16/08	Programmer Policies (Purchase Codes)	Revised purchase orders are now in use.	Resolved
08-08-9 4/16/08	Control of Disbursements Remaining	Recommendations have been implemented.	Resolved



Schedule 11

DELETED COUNCIL OF RITES, INC.
COMPENSATION FOR BOARD MEMBERS
FOR THE YEAR ENDED JUNE 30, 1993

During the fiscal year ended June 30, 1993, no per diem payment or other compensation payments were made to board members. However, business expenses were reimbursed on an actual basis to certain board members and the Executive Director.

UNAUDITED
PREPARED BY MANAGEMENTCALCAGUEDU COUNCIL ON ASIAN, INC.
REQUIRED SUPPLEMENTARY DISCLOSURES
YEAR 2000
FOR THE FISCAL YEAR ENDING JUNE 30, 1999

The Calcaguedu Parish Voluntary Council on Aging (COOA) has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 98-3, Disclosures about Year 2000 Issues, as amended by Governmental Accounting Standards Board Technical Bulletin 98-2, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that COOA is or will become year 2000 compliant, that COOA year 2000 remediation efforts will be successful in whole or in part, or that parties with which COOA does business are or will become year 2000 compliant.



**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

to the Board of Directors
Caldesia Parish Voluntary Council on Aging, Inc.
Lake Charles, Louisiana

We have audited the financial statements of Caldesia Parish Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1999, and have issued our report thereon dated December 22, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Caldesia Parish Voluntary Council on Aging, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards. We also noted certain immaterial instances of noncompliance that we have reported to management of the Council in a separate letter dated December 22, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Caldesia Parish Voluntary Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving

the internal control over financial reporting and its operation that we consider to be a reportable condition. A reportable condition involves matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Calumet & Hecla Mining Company's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the schedule No. 20 as Item 100 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider it to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Council in a separate letter dated December 18, 1999.

This report is intended for the information of the audit committee, management and federal taxing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Guy Schram & Co., Ltd.

December 22, 1999



**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-113**

To the Board of Directors
Calcasieu Parish Voluntary Council on Aging, Inc.
Lake Charles, Louisiana

Compliance

We have audited the compliance of the Calcasieu Parish Voluntary Council on Aging, Inc. with the types of compliance requirements described in the P. H. Rouse Caffee Accounting and Auditing OMB Circular A-113 Compliance Requirement for in the grant documents that are applicable to each of its major Federal programs for the year ended June 30, 1999. The Calcasieu Parish Voluntary Council on Aging, Inc.'s major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs (Schedule 3a). Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs is the responsibility of the Calcasieu Parish Voluntary Council on Aging, Inc.'s management. Our responsibility is to express an opinion on the Calcasieu Parish Voluntary Council on Aging, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-113, Auditing of Systems, Grant Compendiums, and Non-Profit Organizations. Those standards and OMB Circular A-113 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Voluntary Council on Aging, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Calcasieu Parish Voluntary Council on Aging, Inc.'s compliance with those requirements.

As described in Schedule 2c as Item 00-99-3, the Calcasieu Parish Voluntary Council on Aging, Inc. did not comply with requirements regarding assessing eligibility requirements that are applicable to its Title III-C programs of the Department of Health and Human Resources. Compliance with such requirements is necessary, in our opinion, for the Calcasieu Parish Voluntary Council on Aging, Inc. to comply with requirements applicable to the Title III-B programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the Calcasieu Parish Voluntary Council on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1977.

Internal Control Over Compliance

The management of the Calcasieu Parish Voluntary Council on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Calcasieu Parish Voluntary Council on Aging, Inc.'s internal control over compliance with requirements that would have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with SSA Circular 8-113.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Calcasieu Parish Voluntary Council on Aging, Inc.'s ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in Schedule 2c as Item 100-99-3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we considered all of them to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Carroll S. Hoffman & Co., L.P.C.

December 22, 1977



To the Board of Directors
Calcasieu Parish Voluntary Council on Aging

In planning and performing our audit of the general purpose financial statements of Calcasieu Parish Voluntary Council on Aging for the year ended June 30, 1999, we considered the Council's internal control to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated December 22, 1999, on the general purpose financial statements of Calcasieu Parish Voluntary Council on Aging.

We will review the status of this control during our next audit engagement. We have already discussed the comment and suggestion with various Council personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. A copy of this letter will be provided to the Legislative Auditor.

Gus Schram & Co., Ltd.

December 22, 1999

MANAGEMENT LETTER FINDING AND RECOMMENDATION

REL-99-13 Revised

Finding: There was no provision for Debt Service Funds in the 1998 budget.

Recommendation: We recommend that this function be included in next year's budget. The total amount to be provided is easily determinable and it should be allocated a budget expense in the various funds.

Current Status: This will be included in the 1999 amended budget.