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CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.

ANNUAL FINANCIAL REPORT

JUNE 30, 1999

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Release Date DEC 15 1999

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.

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MEMBERS

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SOCIETY OF LOUISIANA  
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## INDEPENDENT AUDITORS' REPORT

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

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

Except as discussed in the following paragraph, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the Year 2000 issue. The Claiborne Voluntary Council on Aging, Inc. has included such disclosures in Note 17. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Claiborne Voluntary Council on Aging, Inc.'s disclosures with respect to the Year 2000 issue made in Note 17. Further, we do not provide assurance that the Claiborne Voluntary Council on Aging, Inc. is or will be Year 2000 ready, that the Claiborne Voluntary Council on Aging, Inc.'s Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Claiborne Voluntary Council on Aging, Inc. does business will be Year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding Year 2000 disclosures, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Claiborne Voluntary Council on Aging, Inc., as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 4, 1999, on our consideration of the Claiborne Voluntary Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Claiborne Voluntary Council on Aging, Inc. The accompanying schedule of priority services and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Jamieson, Wise & Martin

Minden, Louisiana  
November 4, 1999

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## 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  
Claiborne Voluntary Council on Aging, Inc.  
Homer, Louisiana

We have audited the general purpose financial statements of the Claiborne Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1999, and have issued our report thereon dated November 4, 1999, which was qualified because insufficient audit evidence exists to support the Claiborne Voluntary Council on Aging, Inc.'s disclosures with respect to the Year 2000 issue. Except as discussed in the preceding sentence, we have 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 Claiborne Voluntary Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Claiborne 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of directors, 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.

Jamieson, Wise & Martin

Minden, Louisiana  
November 4, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

With Comparative Totals for June 30, 1998

	Governmental Fund Types		Account Groups			Total (Memorandum Only)	
	General	Special Revenue	General		Long-term Debt	1999	1998
			Fixed Assets				
<b>ASSETS</b>							
Cash in banks	\$ 3,424	10,527	-	-	-	13,951	9,490
Accounts receivable	306	2,633	-	-	-	2,939	6,825
Prepaid expenditures	-	2,333	-	-	-	2,333	1,900
Due from other funds	-	2,202	-	-	-	2,202	1,266
Fixed assets	-	-	89,616	-	-	89,616	90,271
Amount to be provided for retirement of general long-term debt	-	-	-	4,949	4,949	4,949	12,016
Total assets	\$ 3,730	17,695	89,616	4,949	4,949	115,990	121,768
<b>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</b>							
<b>Liabilities</b>							
Accounts payable	\$ 2,363	1,257	-	-	-	3,620	7,698
Due to funding agency	-	456	-	-	-	456	1,114
Due to other funds	-	2,202	-	-	-	2,202	1,266
Notes payable	-	-	-	4,949	4,949	4,949	11,030
Obligation under capital lease agreement	-	-	-	-	-	-	986
Total liabilities	2,363	3,915	-	4,949	4,949	11,227	22,094
Fund equity and other credits	1,367	13,780	-	-	-	15,147	9,403
Fund balances - unreserved	-	-	89,616	-	-	89,616	90,271
Investment in general fixed assets	1,367	13,780	89,616	-	-	104,763	99,674
Total fund equity	1,367	13,780	89,616	-	-	104,763	99,674
Total liabilities, fund equity, and other credits	\$ 3,730	17,695	89,616	4,949	4,949	115,990	121,768

The accompanying notes are an integral part of this statement.



CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES  
 Year Ended June 30, 1999  
 With Comparative Totals for the Year Ended June 30, 1998

	General	Special Revenue	Totals (Memorandum Only)	
			1999	1998
<b>REVENUES</b>				
Intergovernmental	\$ 22,879	207,828	230,707	214,363
Public support	1,795	22,864	24,659	22,571
Interest	297	-	297	509
Contract services	-	24,502	24,502	25,281
Miscellaneous	3,145	1,849	4,994	6,089
Total revenue	<u>28,116</u>	<u>257,043</u>	<u>285,159</u>	<u>268,813</u>
<b>EXPENDITURES</b>				
Current				
Salaries	-	120,864	120,864	123,623
Fringe	-	10,086	10,086	11,082
Travel	-	7,667	7,667	8,059
Operating services	-	49,818	49,818	46,040
Operating supplies	-	12,953	12,953	14,648
Caterer - meals	-	52,671	52,671	53,088
Other costs	8,165	9,459	17,624	10,610
Debt service - principal	-	6,081	6,081	5,650
Debt service - interest	-	771	771	1,202
Capital outlay	880	-	880	569
Total expenditures	<u>9,045</u>	<u>270,370</u>	<u>279,415</u>	<u>274,571</u>
Excess (deficiency) of revenues over expenditures	<u>19,071</u>	<u>(13,327)</u>	<u>5,744</u>	<u>(5,758)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	37,128	37,128	47,283
Operating transfers out	(19,709)	(17,419)	(37,128)	(47,283)
Total other financing sources (uses)	<u>(19,709)</u>	<u>19,709</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	(638)	6,382	5,744	(5,758)
<b>FUND BALANCES</b>				
Beginning of year	<u>2,005</u>	<u>7,398</u>	<u>9,403</u>	<u>15,161</u>
End of year	<u>\$ 1,367</u>	<u>13,780</u>	<u>15,147</u>	<u>9,403</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL  
 STATE OF LOUISIANA ACT 735  
 Year Ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 21,779	21,779	-
Total revenues	21,779	21,779	-
EXPENDITURES			
Discretionary expenditures -			
Current costs	1,190	1,190	-
Capital outlay	880	880	-
Total expenditures	2,070	2,070	-
Excess of revenues over expenditures	19,709	19,709	-
OTHER FINANCING USES			
Operating transfers out	(19,709)	(19,709)	-
Total other financing uses	(19,709)	(19,709)	-
Excess of revenues over expenditures and other uses	-	-	-
FUND BALANCE			
Beginning of year	-	-	-
End of year	\$ -	-	-

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP BASIS) AND ACTUAL - SPECIAL REVENUE FUND TYPES  
 Year Ended June 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$ 206,007	207,828	1,821
Public support	21,180	22,864	1,684
Contract services	23,954	24,502	548
Miscellaneous	-	1,849	1,849
Total revenues	251,141	257,043	5,902
<b>EXPENDITURES</b>			
Salaries	120,022	120,864	(842)
Fringe	10,865	10,086	779
Travel	8,253	7,667	586
Operating services	52,043	49,818	2,225
Operating supplies	12,603	12,953	(350)
Caterer	50,930	52,671	(1,741)
Other costs	9,282	9,459	(177)
Debt service	6,852	6,852	-
Total expenditures	270,850	270,370	480
Excess (deficiency) of revenues over expenditures	(19,709)	(13,327)	6,382
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	38,010	37,128	(882)
Operating transfers out	(16,231)	(17,419)	(1,188)
Total other financing sources (uses)	21,779	19,709	(2,070)
Excess of revenues and other sources over expenditures and other uses	2,070	6,382	4,312
<b>FUND BALANCE</b>			
Beginning of year	7,398	7,398	-
End of year	\$ 9,468	13,780	4,312

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

*Note 1 - Summary of Significant Accounting Policies*

**a. Reporting Entity:**

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Claiborne Voluntary Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The primary function of the Claiborne Voluntary Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members, governs the Council.

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

**b. Statement Presentation:**

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

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

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

**c. Fund Accounting:**

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are grouped as follows:

**Governmental Fund Types**

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

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

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

**d. Account Groups:**

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

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

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

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

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

General Long-Term Debt - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

**e. Basis of Accounting:**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

*Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.*

**f. Transfers:**

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

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

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

**g. Budgets and Budgetary Accounting:**

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

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

**h. Total Columns of Combined Statements - Overview:**

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

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

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

**i. Fixed Assets**

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

**j. Comparative data**

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

**k. Annual and Sick Leave**

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

**l. Prepaid Expenditures**

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. Prepaid expenditures consist primarily of insurance premiums paid in May, 1999, for Board of Director Liability Insurance on a policy for the year ended June 30, 2000. The General Fund paid these insurance premiums in the amount of \$2,333. The prepaid expenditures were recorded in the funds for which the expenditures are to be allocated, with an offsetting "Due to" General Fund to be repaid in the year ended June 30, 2000 when cost reimbursement is received under grant agreements.

**m. Encumbrance accounting**

The Council does not use encumbrance accounting.



CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

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

**n. Long-term liabilities**

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt account group. 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.

**o. Related Party Transactions**

There were not any related party transactions during the fiscal year.

**p. Management's Use of Estimates**

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

*Note 2 - Funding Policies and Sources of Funds*

The Council receives its monies through various methods of funding. Most of the funds are received on a grant basis. Under this method, funds are received as needed or on a monthly or quarterly allocation of the total budget (grant) in advance of the actual expenditure. The following programs are handled in this manner: Title III B, Title III C-1 and C-2, Title D, Title III F, Senior Center, State Allocation Funds (Act 735), and Ombudsman. The U.S.D.A. cash-in-lieu of commodities program is funded under the units of service method. The Personal Care Attendant fund is a contract for services provided program through the Department of Health and Hospitals.

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

*Note 3 - General Fund Budget*

The Council is not required to and did not prepare a budget for the General Fund. The combined statement of revenues, expenditures and changes in fund balance budget (GAAP

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

basis) and actual - general fund types has therefore been omitted.

*Note 4 - Accounts Receivable*

Included in accounts receivable of \$2,939 at June 30, 1999, are reimbursements of expenses incurred in the following programs and amounts:

USDA	\$ 1,502
------	----------

*Note 5 - In-Kind Contributions*

The Council received in-kind contributions during the year, primarily in the form of facilities and labor. These contributions have not been reported and the offsetting expenses have not been reported in the financial statements. In-kind contributions amounted to \$6,409 for the year ended June 30, 1999.

*Note 6 - Income Tax Status*

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

*Note 7 - Lease Commitments*

The Claiborne Voluntary Council on Aging, Inc. has a ten (10) year lease agreement with the Claiborne Parish Police Jury, for the building housing the Claiborne Senior Center and Central Kitchen, which expires June 9, 2001. The annual rental payment required by the lease is \$1.00.

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

The Claiborne Voluntary Council on Aging, Inc. has a four-year lease with General Electric Capital Corporation for the use of a copy machine. The lease expires in March, 2003. The lease contains a purchase option for fair market value at the end of the lease term. The monthly rental payment is \$187.73.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

*Note 7 - Lease Commitments (continued)*

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

Year ended June 30,	Amount
2000	\$ 2,255
2001	2,255
2002	2,254
2003	1,708
2004	<u>1</u>
Total	\$ <u>8,473</u>

*Note 8 - Changes in General Fixed Assets*

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

	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
Real estate	\$ 3,500	-	-	3,500
Leasehold improvements	6,897	-	175	6,722
Furniture and equipment	39,216	880	865	39,231
Computer and peripheral equipment	8,265	-	495	7,770
Automobiles	<u>32,393</u>	<u>-</u>	<u>-</u>	<u>32,393</u>
Total general fixed assets	<u>\$90,271</u>	<u>880</u>	<u>1,535</u>	<u>89,616</u>

*Note 9 - Cash and Cash Equivalents*

Cash and cash equivalents include demand deposits and interest-bearing demand deposits. Under state law, the Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1999, the Council's total cash and cash equivalents (book balance) was \$13,951. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 1999

held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1999, the Council had \$30,089 in deposits (collected bank balances). These deposits are fully secured from risk by federal deposit insurance.

*Note 10- Board of Directors*

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

The present board is composed of the following members:

Arquilla B. Shepherd	Chairperson	Lillian Couch	Director
Odessa Roberts	Vice-Chairperson	Claudine Daniels	Director
Addie M. Wafer	Secretary - Treasurer	Joe Richardson	Director
Dealie M. Speer	Director	Dorsey Champ	Director
Virginia Hollenshead	Director	Preston Rogers	Director
Tunis Gaston	Director		

*Note 11 - Due to Funding Agency*

This account represents funds received from the Governor's Office of Elderly Affairs that have not been spent and will be returned. The gross revenues for the following funds have been presented net of these advances. The composition of this account at June 30, 1999, is as follows:

Title III C-1 - Administration	\$ 375
Title III F	<u>81</u>
Total	<u>\$ 456</u>

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

*Note 12 - Interfund Transfers*

Operating transfers in and out are listed by fund for the year ended June 30, 1999:

	Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>
General Funds:		
Act 735	\$ <u>      -</u>	\$ <u>19,709</u>
Special Revenue Funds:		
Title III B-SS	5,910	-
Title III C-1	-	4,390
Title III C-2	30,921	-
Title III D	291	-
Senior Center	-	1,845
USDA	-	6,684
Ombudsman	6	-
OEA Miscellaneous Grant	<u>      -</u>	<u>4,500</u>
Total special revenue funds	<u>37,128</u>	<u>17,419</u>
Total all funds	\$ <u>37,128</u>	\$ <u>37,128</u>

*Note 13 - Interfund Loans*

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its Personal Care Attendant money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. A summary of these interfund loans at June 30, 1999, were as follows:

	Due From <u>Other Funds</u>	Due to <u>Other Funds</u>
Personal Care Attendant	\$ <u>2,202</u>	<u>      -</u>
Special Revenue Funds:		
Title III C-1 - AAA	-	67
Title III B - Services	-	974
Title III C-1	-	293
Title III C-2	-	853
Title III D	<u>      -</u>	<u>15</u>
Total special revenue funds	<u>      -</u>	<u>2,202</u>
Total all funds	\$ <u>2,202</u>	<u>2,202</u>

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

*Note 14 - Litigation*

As of June 30, 1999, the Council was not involved in litigation.

*Note 15 - Changes in General Long-Term Debt*

The following is a summary of transactions relating to the Council's general long-term debt for the year ended June 30, 1999:

	<u>Note Payable</u>	<u>Capital lease obligations</u>	<u>Total</u>
Balance @ July 1, 1998	\$ 11,030	986	12,016
Additions	-	-	-
Payments	<u>(6,081)</u>	<u>(986)</u>	<u>(7,067)</u>
Balance @ June 30, 1999	\$ <u>4,949</u>	<u>-</u>	<u>4,949</u>

On March 14, 1996, the Claiborne Voluntary Council on Aging, Inc. borrowed \$23,102 at a rate of 8.5%. The first payment was due April 15, 1996 with all subsequent payments due on the same day of each month following. The final payment is due on March 15, 2000. This note is secured by the two 1996 Ford Aerostar Vans purchased with the proceeds of the note.

The annual requirements to amortize the debt outstanding as of June 30, 1999 including interest payments of \$173 are as follows:

Year ended <u>June 30,</u> 2000	<u>Amount</u>
	\$ <u>5,122</u>
Total	\$ <u>5,122</u>

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

*Note 15 - Changes in General Long-Term Debt (continued)*

During the year ended June 30, 1995, the Claiborne Voluntary Council on Aging, Inc., entered into a lease-purchase agreement with AT&T for a telephone system. The lease terms required monthly payments of \$90 to be made for a period of 48 months. The first payment was made June 28, 1995. At the end of the lease, the Council had the option to purchase the system for \$1. Accordingly, the lease was determined to be a capital lease. The final lease payment and subsequent purchase of the system was made during the year ended June 30, 1999.

*Note 16 - Economic Dependency*

The Council receives the majority of its revenue from funds provided through grants administered by the 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 17 - Year 2000 Issue*

Year 2000 is an issue arising from computers being programmed in prior years to use only two digits (under the assumption that the first two digits would always be 19) to identify the year when processing date-sensitive information. This method of identifying dates could cause problems when processing information with dates in the year 2000 or later. As a result, the systems that use only two digits to identify dates could process data incorrectly or stop functioning altogether. The effects of the Year 2000 is expected to extend beyond systems and any equipment that is dependent on microchip technology.

The Claiborne Voluntary Council on Aging, Inc. generally does not directly rely upon microchip technology in the execution of its services offered to the elderly. However, certain accounting applications are performed on the Council's computer system. The Council is currently engaging a computer consultant to address the Year 2000 issue as it relates to the computer system. Current computer hardware and software will be tested and any upgrades necessary to become Year 2000 compliant will be installed before year-end. However, the effect of the year 2000 issue upon the Council's vendors, revenue sources, grantors, and other entities with which it conducts business has not been determined.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

For the year ended June 30, 1999, the Claiborne Voluntary Council on Aging, Inc. incurred no material remediation costs concerning the year 2000 issue. No significant loss due to impairment of equipment that is not year 2000 compliant was recognized for the year ended June 30, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management of Claiborne Voluntary Council on Aging, Inc. cannot assure that the organization is or will be Year 2000 ready, that the remediation efforts will be successful in whole or in part, or that parties with whom business is conducted will be Year 2000 ready.



FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS

## GENERAL FUNDS

### GENERAL FUND

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

### STATE OF LOUISIANA ACT 735

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

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 GENERAL FUNDS  
 COMBINING BALANCE SHEET  
 June 30, 1999

	<u>General Fund</u>	<u>State of Louisiana Act 735</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash in bank	\$ 3,424	-	3,424
Accounts receivable	<u>306</u>	<u>-</u>	<u>306</u>
Total assets	<u>\$ 3,730</u>	<u>-</u>	<u>3,730</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities -			
Accounts payable	\$ 2,363	-	2,363
Total liabilities	<u>2,363</u>	<u>-</u>	<u>2,363</u>
Fund balances -			
Unreserved	<u>1,367</u>	<u>-</u>	<u>1,367</u>
Total liabilities and fund equity	<u>\$ 3,730</u>	<u>-</u>	<u>3,730</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 GENERAL FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 For the Year Ended June 30, 1999

	General Fund	State of Louisiana Act 735	Totals
<b>REVENUES</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ -	21,779	21,779
Town of Homer	1,100	-	1,100
Public support	1,795	-	1,795
Interest income	297	-	297
Other	<u>3,145</u>	<u>-</u>	<u>3,145</u>
 Total revenues	 <u>6,337</u>	 <u>21,779</u>	 <u>28,116</u>
 <b>EXPENDITURES</b>			
Current costs	6,975	1,190	8,165
Capital outlay	<u>-</u>	<u>880</u>	<u>880</u>
 Total expenditures	 <u>6,975</u>	 <u>2,070</u>	 <u>9,045</u>
 Excess (deficiency) of revenues over expenditures	 (638)	 19,709	 19,071
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>(19,709)</u>	<u>(19,709)</u>
Total other financing sources (uses)	<u>-</u>	<u>(19,709)</u>	<u>(19,709)</u>
 Excess (deficiency) of revenues and other sources over expenditures and other uses	 (638)	 -	 (638)
 <b>FUND BALANCES</b>			
Beginning of year	<u>2,005</u>	<u>-</u>	<u>2,005</u>
 End of year	 <u>\$ 1,367</u>	 <u>-</u>	 <u>1,367</u>

The accompanying notes are an integral part of this statement.

## SPECIAL REVENUE FUNDS

### TITLE III B FUNDS

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

### TITLE III C-1 FUND

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

### TITLE III C-2 FUND

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

### TITLE III D FUND

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

### TITLE III F FUND

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

### USDA FUND

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

## SPECIAL REVENUE FUNDS (Continued)

### AUDIT FUND

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

### SENIOR CENTER FUND

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

### OMBUDSMAN

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

### HELPING HANDS FUND

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

### MEDICAID WAIVER PERSONAL CARE ATTENDANT

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

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 1999

	Title III C-1 Area Agency Administration	Title III B Supportive Services	Title III C-1	Title III C-2	Title III D
<b>ASSETS</b>					
Cash in bank	\$ -	-	-	-	-
Accounts receivable	-	756	78	297	-
Prepaid expenditures	521	592	338	819	30
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 521</b>	<b>1,348</b>	<b>416</b>	<b>1,116</b>	<b>30</b>
<b>LIABILITIES:</b>					
Accounts payable	\$ 79	374	123	263	15
Due to Office of Elderly affairs	375	-	-	-	-
Due to other funds	67	974	293	853	15
<b>Total liabilities</b>	<b>521</b>	<b>1,348</b>	<b>416</b>	<b>1,116</b>	<b>30</b>
Fund balance - Unreserved	-	-	-	-	-
<b>Total liabilities and fund equity</b>	<b>\$ 521</b>	<b>1,348</b>	<b>416</b>	<b>1,116</b>	<b>30</b>

The accompanying notes are an integral part of this statement.

<u>Personal Care Attendant</u>	<u>Title III F</u>	<u>USDA</u>	<u>Senior Center</u>	<u>Ombudsman</u>	<u>Helping Hands</u>	<u>Total</u>
1,498	68	8,691	124	-	146	10,527
-	-	1,502	-	-	-	2,633
-	33	-	-	-	-	2,333
<u>2,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,202</u>
<u>3,700</u>	<u>101</u>	<u>10,193</u>	<u>124</u>	<u>-</u>	<u>146</u>	<u>17,695</u>
259	20	-	124	-	-	1,257
-	81	-	-	-	-	456
-	-	-	-	-	-	2,202
<u>259</u>	<u>101</u>	<u>-</u>	<u>124</u>	<u>-</u>	<u>-</u>	<u>3,915</u>
<u>3,441</u>	<u>-</u>	<u>10,193</u>	<u>-</u>	<u>-</u>	<u>146</u>	<u>13,780</u>
<u>3,700</u>	<u>101</u>	<u>10,193</u>	<u>124</u>	<u>-</u>	<u>146</u>	<u>17,695</u>



CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended June 30, 1999

	Title III C-1 Area Agency Administration	Title III B Supportive Service	Title III C-1	Title III C-2	Title III D
<b>REVENUES</b>					
Intergovernmental -					
Office of Elderly Affairs	\$ 16,393	50,776	30,935	58,755	1,866
Miscellaneous:					
LA Councils on Aging	-	-	-	-	-
Client contributions	-	8,663	5,186	9,015	-
Interest income	-	-	-	-	-
Other income	62	69	36	376	2
Contract services - Dept. of Health and Hospitals	-	-	-	-	-
Total revenues	<u>16,455</u>	<u>59,508</u>	<u>36,157</u>	<u>68,146</u>	<u>1,868</u>
<b>EXPENDITURES</b>					
Salaries	8,276	37,940	9,810	27,337	1,678
Fringe	686	3,188	807	2,284	130
Travel	879	3,255	444	1,604	30
Operating services	5,067	14,711	4,254	16,549	270
Operating supplies	885	3,013	746	6,136	28
Caterer	-	-	15,372	37,299	-
Legal	-	2,542	-	-	-
Nutrition consultant	662	685	334	1,006	23
Ombudsman coordinator	-	-	-	-	-
Other costs	-	84	-	-	-
Debt service - principal	-	-	-	6,081	-
Debt service - interest	-	-	-	771	-
Total expenditures	<u>16,455</u>	<u>65,418</u>	<u>31,767</u>	<u>99,067</u>	<u>2,159</u>
Excess (deficiency) of revenues over expenditures	-	(5,910)	4,390	(30,921)	(291)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	5,910	-	30,921	291
Operating transfers out	-	-	(4,390)	-	-
Total other financing sources (uses)	<u>-</u>	<u>5,910</u>	<u>(4,390)</u>	<u>30,921</u>	<u>291</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	-
<b>FUND BALANCES</b>					
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

Title III F	USDA	Audit	Senior Center	Ombudsman	Helping Hands	Personal Care Attendant	Miscellaneous Grant	Total
2,893	13,442	935	22,115	5,218	-	-	4,500	207,828
-	-	-	-	-	1,242	-	-	1,242
-	-	-	-	-	-	-	-	22,864
-	-	-	-	-	-	-	-	-
3	-	-	59	-	-	-	-	607
-	-	-	-	-	-	24,502	-	24,502
<u>2,896</u>	<u>13,442</u>	<u>935</u>	<u>22,174</u>	<u>5,218</u>	<u>1,242</u>	<u>24,502</u>	<u>4,500</u>	<u>257,043</u>
2,100	-	-	11,774	-	-	21,949	-	120,864
175	-	-	984	-	-	1,832	-	10,086
44	-	-	-	1,134	-	277	-	7,667
348	-	935	5,623	-	1,733	328	-	49,818
196	-	-	1,948	-	-	1	-	12,953
-	-	-	-	-	-	-	-	52,671
-	-	-	-	-	-	-	-	2,542
33	-	-	-	-	-	-	-	2,743
-	-	-	-	4,090	-	-	-	4,090
-	-	-	-	-	-	-	-	84
-	-	-	-	-	-	-	-	6,081
-	-	-	-	-	-	-	-	771
<u>2,896</u>	<u>-</u>	<u>935</u>	<u>20,329</u>	<u>5,224</u>	<u>1,733</u>	<u>24,387</u>	<u>-</u>	<u>270,370</u>
-	13,442	-	1,845	(6)	(491)	115	4,500	(13,327)
-	-	-	-	6	-	-	-	37,128
-	(6,684)	-	(1,845)	-	-	-	(4,500)	(17,419)
-	(6,684)	-	(1,845)	6	-	-	(4,500)	19,709
-	6,758	-	-	-	(491)	115	-	6,382
-	3,435	-	-	-	637	3,326	-	7,398
-	10,193	-	-	-	146	3,441	-	13,780

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Budgeted Over (Under) Actual Expenditures</u>
<b>GENERAL FUND</b>			
Current costs	\$ No	6,975	(6,975)
Debt services - principal	Budget	-	-
Debt service - interest	Adopted	-	-
Total		<u>6,975</u>	<u>(6,975)</u>
<b>STATE OF LOUISIANA - ACT 735</b>			
<b>PCOA Discretionary Expenditures-</b>			
Discretionary current costs	\$ 1,190	1,190	-
Discretionary capital outlay	880	880	-
Transfer to Title IIIC-1 AAA	-	-	-
Transfer to Title IIIC-2	16,562	19,412	(2,850)
Transfer to Title IIID	236	291	(55)
Transfer to Title IIIF	80	-	80
Transfer to Ombudsman	-	6	(6)
Transfer to Title IIIB - Supportive	2,831	-	2,831
Total	<u>\$ 21,779</u>	<u>21,779</u>	<u>-</u>
<b>TITLE IIIC-1 AREA AGENCY</b>			
<b>ADMINISTRATION</b>			
Salaries	\$ 8,199	8,276	(77)
Fringe	743	686	57
Travel	965	879	86
Operating services	5,393	5,067	326
Operating supplies	806	885	(79)
Nutrition consultant	662	662	-
Total	<u>\$ 16,768</u>	<u>16,455</u>	<u>313</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	Budgeted Over (Under) Actual <u>Expenditures</u>
<b>TITLE IIIB - SUPPORTIVE SERVICES</b>			
Salaries	\$ 38,107	37,940	167
Fringe	3,507	3,188	319
Travel	3,485	3,255	230
Operating services	14,926	14,711	215
Operating supplies	2,849	3,013	(164)
Legal	2,539	2,542	(3)
Nutrition consultant	685	685	-
Other costs	-	84	(84)
Total	<u>\$ 66,098</u>	<u>65,418</u>	<u>680</u>
<b>TITLE IIIC-1</b>			
Salaries	\$ 9,659	9,810	(151)
Fringe	886	807	79
Travel	487	444	43
Operating services	5,173	4,254	919
Operating supplies	706	746	(40)
Caterer			
Raw food	7,909	9,143	(1,234)
Non-edibles	5,842	6,229	(387)
Nutrition consultant	334	334	-
Transfer to Title IIIC-2	-	4,390	(4,390)
Total	<u>\$ 30,996</u>	<u>36,157</u>	<u>(5,161)</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Budgeted Over (Under) Actual Expenditures</u>
<b>TITLE IIIC-2</b>			
Salaries	\$ 27,301	27,337	(36)
Fringe	2,502	2,284	218
Travel	1,717	1,604	113
Operating services	17,609	16,549	1,060
Operating supplies	6,010	6,136	(126)
Caterer			
Raw food	21,385	21,130	255
Non-edibles	15,794	16,169	(375)
Nutrition consultant	1,006	1,006	-
Debt service	6,852	6,852	-
Total	<u>\$ 100,176</u>	<u>99,067</u>	<u>1,109</u>
 <b>SENIOR CENTER</b>			
Salaries	\$ 11,758	11,774	(16)
Fringe	1,088	984	104
Operating services	6,974	5,623	1,351
Operating supplies	1,729	1,948	(219)
Transfer to Title III C-2	-	435	(435)
Transfer to Title IIIB Support	566	1,410	(844)
Total	<u>\$ 22,115</u>	<u>22,174</u>	<u>(59)</u>
 <b>HELPING HANDS</b>			
Operating services	\$ No Budget Adopted	<u>1,733</u>	<u>(1,733)</u>
 <b>USDA</b>			
Transfers to Title IIIC-2	<u>\$ 11,165</u>	<u>6,684</u>	<u>4,481</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted Over (Under) Actual</u>
<b>AUDIT</b>			
Operating services - audit	\$ 935	935	-
<b>PERSONAL CARE ATTENDANT</b>			
Salaries	\$ 21,350	21,949	(599)
Fringe	1,804	1,832	(28)
Travel	300	277	23
Operating services	300	328	(28)
Operating supplies	200	1	199
Other	-	-	-
Capital outlay	-	-	-
Transfer to General Fund	-	-	-
Total	<u>\$ 23,954</u>	<u>24,387</u>	<u>(433)</u>
<b>TITLE IIID</b>			
Salaries	\$ 1,551	1,678	(127)
Fringe	142	130	12
Travel	33	30	3
Operating services	325	270	55
Operating supplies	28	28	-
Nutrition consultant	23	23	-
Total	<u>\$ 2,102</u>	<u>2,159</u>	<u>(57)</u>
<b>OEA MISCELLANEOUS GRANT</b>			
Transfer to Title IIIB Support	\$ 4,500	4,500	-
Transfer to Title IIIC-2	-	-	-
Total	<u>\$ 4,500</u>	<u>4,500</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES  
 BUDGET AND ACTUAL  
 Year Ended June 30, 1999

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Budgeted Over (Under) Actual Expenditures</u>
<b>OMBUDSMAN</b>			
Travel	\$ 1,218	1,134	84
Operating services	-	-	-
Ombudsman coordinator	<u>4,000</u>	<u>4,090</u>	<u>(90)</u>
 Total	 <u>\$ 5,218</u>	 <u>5,224</u>	 <u>(6)</u>
 <b>TITLE III F</b>			
Salaries	\$ 2,097	2,100	(3)
Fringe	193	175	18
Travel	48	44	4
Operating services	408	348	60
Operating supplies	275	196	79
Nutrition consultant	<u>33</u>	<u>33</u>	<u>-</u>
	 <u>\$ 3,054</u>	 <u>2,896</u>	 <u>158</u>

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

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



CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
Year Ended June 30, 1999

	July 1, 1998	Additions	Deletions	June 30, 1999
General fixed assets, at cost:				
Real property	\$ 3,500	-	-	3,500
Leasehold improvements	6,897	-	175	6,722
Furniture and equipment	39,216	880	865	39,231
Computer and peripheral equipment	8,265	-	495	7,770
Automobiles	<u>32,393</u>	<u>-</u>	<u>-</u>	<u>32,393</u>
 Total general fixed assets	 <u>\$ 90,271</u>	 <u>880</u>	 <u>1,535</u>	 <u>89,616</u>
 Investment in general fixed assets:				
Title IIC-1 AAA	\$ 1,412	-	37	1,375
Title IIB SS	1,953	-	17	1,936
Title IIB Ombudsman	34	-	1	33
Title IIC-1	4,567	-	188	4,379
Title IIC-2	1,903	-	368	1,535
Senior Center	18,465	-	584	17,881
Discretionary Fund	12,038	880	-	12,918
Title VII	4,391	-	-	4,391
State Special Funds	303	-	-	303
CCOA Special Funds	43,679	-	339	43,340
Title IID	25	-	1	24
Title IIG	2	-	-	2
Title IIF	<u>1,499</u>	<u>-</u>	<u>-</u>	<u>1,499</u>
 Total investment in general fixed assets	 <u>\$ 90,271</u>	 <u>880</u>	 <u>1,535</u>	 <u>89,616</u>

The accompanying notes are an integral part of this statement.

## GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
STATEMENT OF GENERAL LONG-TERM DEBT  
June 30, 1999

<b>AMOUNTS AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT</b>	<u>Note Payable</u>	<u>Total</u>
Amount to be provided to retire long-term debt	\$ 4,949	<u>4,949</u>
Total available and to be provided	<u>\$ 4,949</u>	<u>4,949</u>
 <b>GENERAL LONG-TERM DEBT PAYABLE</b>		
Note payable	<u>\$ 4,949</u>	<u>4,949</u>
Total general long-term debt payable	<u>\$ 4,949</u>	<u>4,949</u>

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF PRIORITY SERVICES-  
 TITLE III, PART B - GRANT FOR SUPPORTIVE SERVICES  
 For the Year Ended June 30, 1999

				<u>% of GOEA Grant</u>
Access (30%):	Transportation	\$ 4,278		
	Information & assistance	9,228		
	Outreach	<u>3,181</u>		
	Total access expenses		16,687	<u>32.86%</u>
In-Home (15%):	Homemaker	<u>12,974</u>		
	Total in-home expenses		12,974	<u>25.55%</u>
Legal (5%):	Legal assistance		2,542	<u>5.01%</u>
Non-priority services			<u>33,215</u>	
Total Title IIIB - Supportive services expenditures			65,418	
Less:	Participant contributions		(8,663)	
	Other public support		(69)	
	Transfers in		<u>(5,910)</u>	
Title IIIB - Supportive services grant - Original grant award			<u>50,776</u>	

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 1999

Federal Grantor/Pass Through Grantors/Program Title	Federal CFDA Number	Program Or Award Amount	Revenue Recognized	Expenditures
<u>U.S. Department of Health and Human Services</u>				
Passed through the Louisiana Governor's				
Office of Elderly Affairs:				
Special Programs for the Aging:				
Title III - Ombudsman	93.044	\$ 2,243	2,243	2,243
Title IIIB - Supportive Services	93.044	43,160	43,160	43,160
Subtotal CFDA #93.044		<u>45,403</u>	<u>45,403</u>	<u>45,403</u>
Title IIIC-1 - Area Agency Administration	93.045	12,576	12,295	12,295
Title IIIC-1 - Congregate Meals	93.045	30,315	30,315	30,315
Title IIIC-2 - Home-Delivered Meals	93.045	35,591	35,591	35,591
Subtotal CFDA #93.045		<u>78,482</u>	<u>78,201</u>	<u>78,201</u>
Title IIID - In-Home Services	93.046	1,586	1,586	1,586
Title IIIF - Disease Prevention and Health Promotion	93.043	2,528	2,459	2,459
Totals for U.S. Department of Health and Human Services		<u>127,999</u>	<u>127,649</u>	<u>127,649</u>
<u>U.S. Department of Agriculture</u>				
Passed through the Louisiana Governor's Office of Elderly Affairs:				
USDA - Cash-in-lieu-of-commodities	10.570	20,000	13,442	6,684
Total federal grants		<u>\$ 147,999</u>	<u>141,091</u>	<u>134,333</u>

Schedule 9

Note A - The accompanying Schedule of Expenditures of Federal Awards has been prepared using the modified accrual basis of accounting as contemplated under generally accepted accounting principles and which is the same basis of accounting used for presenting the general purpose financial statements.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
COMPENSATION TO BOARD MEMBERS  
Year Ended June 30, 1999

Board members serve without compensation.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 1999

During the audit of the general purpose financial statements for the year ended June 30, 1999, there were no findings or questioned costs noted which were required to be reported.



CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
CORRECTIVE ACTION PLAN  
June 30, 1999

During the audit of the general purpose financial statements for the year ended June 30, 1999, there were no findings, recommendations, and corrective actions noted which were required to be reported.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
June 30, 1999

There were no audit findings reported in the audit of the general purpose financial statements of the Claiborne Voluntary Council on Aging, Inc. as of and for the prior year ended June 30, 1998.