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

**REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION**

*For the Year Ended June 30, 1997*

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

Release Date: FEB 14 1998

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RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bayville, Louisiana

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**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying general-purpose financial statements of the Richland Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1997, as listed in the preceding table of contents. These general-purpose financial statements are the responsibility of the the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 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 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 organization as of June 30, 1997, 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 our report dated November 19, 1997 on our consideration of the organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the organization taken as a whole. The accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis. This supplemental information is 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 basic

financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Lawrence & Associates*  
LAWRENCE & ASSOCIATES  
Certified Public Accountants

November 19, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS

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

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

June 30, 1997

	Governmental Fund Types		Account Groups		Total (Blended Only)
	General Fund	Special Revenue Funds	General Fund Assets	General Long-Term Debt	
<b>ASSETS</b>					
Cash (Note 3)	\$ 24,460	\$ 69,501	\$ 0	\$ 0	\$ 93,961
Receivables (Note 4)	14	29,799	0	0	29,773
Prepaid Expenses	0	1,842	0	0	1,842
Vehicles	0	0	58,185	0	58,185
Furniture and Equipment	0	0	41,270	0	41,270
<b>TOTAL ASSETS</b>	<b>\$ 24,464</b>	<b>\$ 99,502</b>	<b>\$ 91,485</b>	<b>\$ 0</b>	<b>\$ 200,281</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 980	\$ 8,794	\$ 0	\$ 0	\$ 9,782
Accounts Payroll	0	2,291	0	0	2,291
Payroll Taxes Payable	89	231	0	0	215
Deferred Revenue	0	183	0	0	183
<b>Total Liabilities</b>	<b>982</b>	<b>11,499</b>	<b>0</b>	<b>0</b>	<b>12,481</b>
<b>Fund Equity:</b>					
Investment in General Fund Assets	0	0	91,485	0	91,485
<b>Fund Balances - Reserved for:</b>					
Unlimited Assistance	0	8,270	0	0	8,270
Unreserved and Undesignated	23,482	65,793	0	0	89,222
<b>Total Fund Equity</b>	<b>23,482</b>	<b>74,023</b>	<b>91,485</b>	<b>0</b>	<b>189,020</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 24,484</b>	<b>\$ 99,522</b>	<b>\$ 91,485</b>	<b>\$ 0</b>	<b>\$ 200,281</b>

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

NICHOLAND VOLUNTEERS COUNCIL, DR. BOND, INC.  
Nashville, Tennessee

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

For the Year Ended June 30, 1987

	General Fund	Special Revenue Funds	Total (Major and/or Only)
<b>REVENUES</b>			
Intergovernmental	\$ 11,779	\$ 221,110	\$ 232,889
Public Support	0	15,289	15,289
Miscellaneous	1,206	6479	7,685
Interest	2,400	0	2,400
Total Revenues	15,385	236,498	251,883
<b>EXPENDITURES</b>			
Current:			
Salaries	0	97,521	97,521
Fringe	0	6,943	6,943
Travel	0	12,027	12,027
Operating Services	790	56,513	57,303
Operating Supplies	0	6,288	6,288
Other Costs	704	32,375	33,079
Capital Outlay	2,000	0,178	2,178
Utility Assistance	0	1,188	1,188
Total Expenditures	3,494	202,125	205,619
Excess of Revenues Over (Under) Expenditures	11,891	(65,627)	(53,736)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	43,917	43,917
Operating Transfers Out	(14,982)	(28,258)	(43,240)
Total Other Financing Sources (Uses)	(14,982)	15,659	0
Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses	(3,091)	1,867	(1,224)
Fund Balance, July 1, 1986	27,226	73,281	100,507
<b>FUND BALANCE, JUNE 30, 1987</b>	<b>\$ 24,135</b>	<b>\$ 75,148</b>	<b>\$ 99,283</b>

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

RICHLAND VOLUNTARY COUNCIL ON ADMIN., INC.  
Bossier, Louisiana

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

GENERAL FUND TYPE

For the Year Ended June 30, 1997

	Budget	Actual	Actual Over (Under) Budget
<b>REVENUES</b>			
Intergovernmental	\$ 11,779	\$ 11,779	\$ 0
Public Support	0	0	0
Miscellaneous	0	1,208	1,208
Interest	0	2,408	2,408
Total Revenues	<u>11,779</u>	<u>15,395</u>	<u>3,616</u>
<b>EXPENDITURES</b>			
Current:			
Salaries	0	0	0
Fringe	0	0	0
Meals	0	0	0
Travel	0	0	0
Operating Services	0	730	(730)
Operating Supplies	0	0	0
Other Costs	0	784	(784)
Capital Outlay	0	3,060	(3,060)
Utility Assistance	0	0	0
Total Expenditures	<u>0</u>	<u>3,864</u>	<u>(3,864)</u>
Excess of Revenues Over (Under) Expenditures	<u>11,779</u>	<u>11,531</u>	<u>40</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers to	0	0	0
Operating Transfers Out	<u>(11,779)</u>	<u>(11,660)</u>	<u>(3,004)</u>
Total Other Financing Sources (Uses)	<u>(11,779)</u>	<u>(11,660)</u>	<u>(3,004)</u>
Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses	<u>\$ 0</u>	<u>(\$,129)</u>	<u>\$ (,129)</u>
Fund Balance, July 1, 1996		<u>27,228</u>	
<b>FUND BALANCE, JUNE 30, 1997</b>		<b><u>\$ 23,692</u></b>	

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



BCHLAND VOLUNTARY COUNCIL ON ARMS, INC.  
Beyrle, Louisiana

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

SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1997

	Budget	Actual	Actual Over/ (Under) Budget
<b>REVENUES</b>			
Intergovernmental	\$ 246,134	\$ 221,518	\$ (14,616)
Public Support	11,880	10,800	(1,080)
Miscellaneous	16,482	6,478	(10,004)
<b>Total Revenues</b>	<u>274,496</u>	<u>238,808</u>	<u>(13,616)</u>
<b>EXPENDITURES</b>			
Current:			
Salaries	97,379	97,531	152
Fringe	8,551	8,952	401
Printing	11,258	12,077	(819)
Travel	57,458	68,373	(11,058)
Operating Services	6,100	6,368	(268)
Operating Supplies	70,828	73,776	(2,958)
Other Cash	11,880	8,578	3,474
Capital Outlay	0	1,258	(1,258)
Utility Assistance	0	0	0
<b>Total Expenditures</b>	<u>272,456</u>	<u>287,955</u>	<u>15,499</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(12,753)</u>	<u>(12,753)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	0	43,010	43,010
Operating Transfers Out	0	(68,234)	(68,234)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(15,484)</u>	<u>(15,484)</u>
Excess (Deficiency) Of Revenues, and Other Sources Over Expenditures and Other Uses	<u>\$ 0</u>	<u>1,832</u>	<u>\$ 1,832</u>
Fund Balance, July 1, 1996		73,205	
<b>FUND BALANCE, JUNE 30, 1997</b>		<u>\$ 75,037</u>	

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

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

**NOTES TO FINANCIAL STATEMENTS**

For the Year ended June 30, 1997

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

**Reporting Entity** - In 1964, the State of Louisiana passed Act 454 which authorized the Charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. Richland Voluntary Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government, nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of Richland Voluntary Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 9 voluntary members who serve one to three-year terms, governs the Council.

**Presentation of Statements** - In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Standards 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.

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bayville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

For the Year Ended June 30, 1997

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

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

**General Fund** - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived.

The following types of programs comprise the Council's General Funds:

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

**FOGA (Act 135)** - FOGA (Act 135) 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 135" funds at its discretion.

**Special Revenue Funds** - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1987

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Accounting, continued -

Senior Center Fund - The Senior Center Fund is used to account for the administration of Senior Center Program Funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

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

Title III C-2 Home Delivered Meals Fund - Title III C-2 funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide nutritional meals to home-bound older persons.

U.S.D.A. Fund - The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program Funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

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

NICHOLAS VOLUNTARY COUNCIL ON AGING, INC.  
Bossier, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1997

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

Food Accounting, continued -

Utility Assistance Fund - The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish councils on the aging to provide assistance to the elderly for the payment of their utility bills.

Title III-G Fund - The Title III-G Fund is used to account for the funds which are used to prevent abuse, neglect and exploitation of older individuals. Title III-G funds are provided by the United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council.

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

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

General Fixed Assets and Long-Term Debt - All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Principal and interest payments on long-term liabilities are accounted for in the general fund because the Council intends to use general fund revenues to pay them.

Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, 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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bossierie, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Accounting, Continued

are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

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

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

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

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

The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.

The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30th of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30th).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bayouville, Louisiana

NOTES TO FINANCIAL STATEMENTS

For the Year Ended June 30, 1987

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Budget Policy...continued -

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

The Council may transfer funds between line items as often as required, but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency.

Expenditures cannot legally exceed appropriations on an individual level.

Total Columns of Combined Statements - Disclosures - 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.

Compensated Absences - Employees of Richland Voluntary Council on Aging, Inc., earn from 12 to 31 days of annual leave each year with 10 days allowed to be carried over to the next calendar year, depending on their length of service and the employee's working status (full-time or part-time). Provided that funds are available, employees are compensated upon termination of employment for current-year accrued annual leave not to exceed 10 days. Employees earn up to 12 days of sick leave each year, and can carry over up to 40 days. Employees are not paid for accrued sick leave at termination. Although the employees' leave benefits have not been requisited and covered at June 30, 1987, the amounts are not material to the financial statements.

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

NOTE 2: FUNDING POLICIES AND SOURCES OF FUNDS

The Council receives its monies through various methods of funding. U.S.D.A. cash-in-lieu of commodities funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset the food costs in Title III C-1 and C-2 programs. This program is funded under

RICHLAND VOLUNTEER COUNCIL ON AGING, INC.  
Bertrille, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

For the Year Ended June 30, 1997

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

the units of service provided method. The Senior Center program and State Allocation (PCMA) funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditures. The Title III-B, C-1, C-2, and D programs are funded based on actual operating costs incurred.

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Council on Aging to the Council under the Helping Hands, Stripper Well programs, Heating Help, and Louisiana Outreach Energy programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenues when the cash is received because the Council cannot predict the timing and the amount of receipt.

**NOTE 3: CASH**

At June 30, 1997, the carrying amount of the Council's deposits was as follows:

Petty Cash	300
Payroll - checking	\$ 18
Operating - checking	61,948
CD	18,373
Cash in banks	<u>6,812,541</u>

All deposits were covered by federal depository insurance.

**NOTE 4: RECEIVABLES**

Grant Receivables at June 30, 1997, consisted of reimbursements for expenses incurred under the following program:

Misc.	\$ 14
III-B	3,600
C-1	3,828
C-2	7,886
Senior Center	1,917
Misc. Grant	375
III-D	121
USDA	7,373
III-F	<u>587</u>
<b>Total</b>	<b>\$ 20,319</b>



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

**NOTES TO FINANCIAL STATEMENTS**

**For the Year Ended June 30, 1997**

**NOTE 2: IN-KIND CONTRIBUTIONS**

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

The primary in-kind contributions consisted of free rent for the administrative office, and wages and fringe benefits for volunteer workers.

**NOTE 3: BOARD OF DIRECTORS' COMPENSATION**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, Board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

**NOTE 4: INCOME TAX STATUS**

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

**NOTE 5: LITIGATION AND CLAIMS**

There is no litigation pending against the council at June 30, 1997, nor is the Council aware of any unasserted claims.

The Council receives revenues from various Federal and State grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of final review are recognized in the period in which agreed upon by the agency and the Council. Also, 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.

**NOTE 6: FEDERALLY ASSISTED PROGRAMS**

The Council on Aging participates in a number of federally assisted programs. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations.

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Rayville, Louisiana

**NOTES TO FINANCIAL STATEMENTS**

For the Year Ended June 30, 1987

**NOTE 9: FEDERALY ASSISTED PROGRAMS, CONTINUED**

Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

**NOTE 10: 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.

**NOTE 11: 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 could differ from those estimates.

**NOTE 12: INVENTORY**

No inventory at June 30, 1987.

**NOTE 13: PENSION PLAN**

All employees of Richland Voluntary Council on Aging, Inc. are members of the Social Security System. In addition to the employee contributions withheld at 7.65 percent of gross salary, the Council contributes an equal amount to the Social Security System.

**NOTE 14: POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

Richland Voluntary Council on Aging, Inc. had no retired employees at June 30, 1987.

**Saunders & Associates**  
*Certified Public Accountants*

P.O. Box 2400 • 4301 Pine Street • Lake Charles, Louisiana 70603 • (504) 498-1158/(337) 69148 • FAX: (504) 333-2271

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING ISSUED ON AN ASPECT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of Richard Voluntary Council on Aging, Inc. as of and for the year ended June 30, 1993, and have issued our report thereon dated November 19, 1993. 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 organization'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 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 the organization'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 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.

*Shumbers & Associates*

SHUMBERS & ASSOCIATES  
Certified Public Accountant

November 19, 1997

SUPPLEMENTAL INFORMATION

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

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

For the Year Ended June 30, 1997

Federal Grants/Pass Through Grants Name/ Program Name	Federal CFDA Number	Program Or Award Amount	Revenue Recognized	Expenditures
<b>United States Department of Health and Human Services</b>				
<b>Passed Through the Louisiana Governor's Office of Elderly Affairs - Special Programs for the Aging</b>				
Title III-D Supportive Services	83.844	\$ 58,000	\$ 58,000	\$ 58,000
Title III-C-1 Congregate Meals	83.845	58,994	58,994	58,994
Title III-C-2 Home Delivered Meals	83.846	12,862	12,862	12,862
Title III-D 3- Home Services	83.848	1,297	1,297	1,297
Title III-F Disease Prevention	83.843	2,110	2,110	2,110
<b>Total United States Department of Health and Human Services</b>			<b>89,263</b>	<b>89,263</b>
<b>United States Department of Agriculture Passed Through Louisiana Governor's Office of Elderly Affairs - Food Distribution Program - Cash-In- Lieu - Of Commodities</b>				
	18.660	19,518	19,518	19,518
<b>TOTAL FEDERAL AWARDS</b>			<b>\$ 107,622</b>	<b>\$ 107,622</b>

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

**COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS**

June 30, 1997

	Title III Supportive Services	Title III C-1 Congregate Meals	Title III C-2 Home Delivered Meals	Senior Center
<b>ASSETS</b>				
Cash (Overdraft)	\$ (2,778)	\$ (660)	\$ (8,733)	\$ (1,847)
Receivables	3,688	3,000	7,885	1,917
Prepaid Expenses	487	521	387	245
<b>TOTAL ASSETS</b>	<b>\$ 1,397</b>	<b>\$ 3,778</b>	<b>\$ 5,539</b>	<b>\$ 320</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<i>Liabilities:</i>				
Accounts Payable	\$ 158	\$ 373	\$ 664	\$ 201
Accounts Payroll	811	468	778	110
Payroll Taxes Payable	95	44	75	8
Deferred Revenue	163	0	0	0
<b>Total Liabilities</b>	<b>1,327</b>	<b>3,278</b>	<b>5,527</b>	<b>329</b>
<i>Fund Balances:</i>				
Reserved for:				
Utility Assistance	0	0	0	0
Unreserved and Undesignated	0	0	0	0
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,327</b>	<b>\$ 3,278</b>	<b>\$ 5,527</b>	<b>\$ 329</b>

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Rayville, Louisiana

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 1997

	Miscellaneous Fund	Title III-C In-Home Services	Title III-B Elder Abuse	LMIHS Assistance
<b>ASSETS</b>				
Cash (Overhead)	\$ 0	\$ 0	\$ 344	\$ 8,273
Receivables	313	121	0	0
Prepaid Expenses	0	2	0	0
<b>TOTAL ASSETS</b>	<b>\$ 313</b>	<b>\$ 123</b>	<b>\$ 344</b>	<b>\$ 8,273</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Payroll	0	30	0	0
Payroll Taxes Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Reserved for:				
Utility Assistance	0	0	0	8,273
Unreserved and Undesignated	0	0	344	0
<b>Total Fund Equity</b>	<b>0</b>	<b>0</b>	<b>344</b>	<b>8,273</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 0</b>	<b>\$ 30</b>	<b>\$ 344</b>	<b>\$ 8,273</b>

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



NICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Dayton, Louisiana

COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS

June 30, 1987

	USGA	FCMA	TDR H-F	Total (Memo Only)
<b>ASSETS</b>				
Cash (Devochaf)	\$ 57,400	\$ 634	\$ 100	\$ 58,134
Receivables	1,273	0	687	20,719
Prepaid Expenses	0	0	0	1,842
<b>TOTAL ASSETS</b>	<b>\$ 58,793</b>	<b>\$ 634</b>	<b>\$ 787</b>	<b>\$ 60,200</b>
 <b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 607	\$ 6,794
Accrued Payroll	0	0	0	2,201
Payroll Taxes Payable	0	0	0	223
Deferred Revenue	0	0	0	153
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>607</b>	<b>9,489</b>
 <b>Fund Balances:</b>				
Reserved for:				
Utility Assistance	0	0	0	8,270
Unreserved and Undesignated	54,793	634	0	56,760
<b>Total Fund Equity</b>	<b>54,793</b>	<b>634</b>	<b>0</b>	<b>79,833</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 54,793</b>	<b>\$ 634</b>	<b>\$ 607</b>	<b>\$ 60,200</b>

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Brazoria, Louisiana

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

For the Year Ended June 30, 1987

	Title 188 Supportive Services	Title III C - 1 Congregate Meals	Title III C - 2 Home Delivered Meals	Senior Center
<b>REVENUES</b>				
<i>Intergovernmental</i>				
Office of Elderly Affairs	\$ 42,280	\$ 44,773	\$ 93,487	\$ 23,610
<i>Public Support</i>				
LA Association of Councils on Aging	0	0	0	0
Client Contributions	710	7,378	8,871	0
Miscellaneous	8,435	11	13	17
<b>Total Revenues</b>	<u>49,425</u>	<u>52,162</u>	<u>102,371</u>	<u>23,627</u>
<b>EXPENDITURES</b>				
<i>Current</i>				
Salaries	38,847	39,811	33,259	2,479
Fringe	2,808	1,687	3,338	293
Travel	2,884	174	5,198	0
Operating Services	16,836	16,789	9,235	14,085
Operating Supplies	2,692	2,027	1,418	817
Other Costs	0	28,181	45,594	0
Capital Outlay	2,760	1,782	808	0
Utility Assistance	0	0	0	0
<b>Total Expenditures</b>	<u>70,897</u>	<u>71,882</u>	<u>108,234</u>	<u>17,674</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(21,278)</u>	<u>(9,419)</u>	<u>(2,867)</u>	<u>5,400</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	21,278	9,419	2,867	0
Operating Transfers Out	0	0	0	(5,400)
<b>Total Other Financing Sources (Uses)</b>	<u>21,278</u>	<u>9,419</u>	<u>2,867</u>	<u>(5,400)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, July 1, 1986	0	0	0	0
Funds Returned to Funding Source	0	0	0	0
<b>FUND BALANCE, JUNE 30, 1987</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Rayville, Louisiana

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

For the Year Ended June 30, 1997

	Miscellaneous Grant	Title III - D In - Home Services	Title III - G Elder Abuse	Utilities Assistance
<b>REVENUES</b>				
Intergovernmental:				
Office of Elderly Affairs	\$ 4,580	\$ 1,455	\$ 0	\$ 0
Public Support:				
LA Association of Councils on Aging	0	0	0	1,847
Client Contributions	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>4,580</u>	<u>1,455</u>	<u>0</u>	<u>1,847</u>
<b>EXPENDITURES</b>				
General:				
Salaries	0	1,207	0	0
Fringe	0	101	0	0
Travel	0	100	0	0
Operating Supplies	0	100	0	38
Operating Supplies	0	0	0	0
Office Costs	0	0	0	0
Capital Outlay	0	18	0	0
Utility Assistance	0	0	0	1,165
Total Expenditures	<u>0</u>	<u>1,894</u>	<u>0</u>	<u>1,203</u>
Excess of Revenues Over (Under) Expenditures	<u>4,580</u>	<u>(209)</u>	<u>0</u>	<u>623</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In:				
Operating Transfers In	0	208	0	0
Operating Transfers Out	<u>(4,580)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(4,580)</u>	<u>208</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>623</u>
Fund Balance, July 1, 1996	<u>0</u>	<u>0</u>	<u>244</u>	<u>0,858</u>
Funds Retained in Funding Source	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE, JUNE 30, 1997</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 244</u></b>	<b><u>\$ 9,273</u></b>

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Rayville, Louisiana

Page 3 of 3

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

For the Year Ended June 30, 1997

	USGA	FYMA	State of LA	Total (USGA + Other)
<b>REVENUES</b>				
Intergovernmental				
Office of Society Affairs	\$ 18,810	\$ 0	\$ 2,110	\$ 20,920
Public Support				
LA Association of Councils on Aging	0	0	0	1,887
Client Contributions	0	0	0	13,983
Miscellaneous	0	0	0	6,078
Total Revenues	<u>18,810</u>	<u>0</u>	<u>2,110</u>	<u>209,008</u>
<b>EXPENDITURES</b>				
Current				
- Salaries	0	0	0	92,531
Fringe	0	0	0	8,962
Travel	0	0	0	12,077
Operating Services	0	0	1,808	58,512
Operating Supplies	0	0	301	8,988
Other Costs	0	0	0	73,775
Capital Outlay	0	0	0	8,170
Utility Assistance	0	0	0	1,185
Total Expenditures	<u>0</u>	<u>0</u>	<u>2,110</u>	<u>207,199</u>
Excess of Revenues Over (Under) Expenditures	<u>18,810</u>	<u>0</u>	<u>0</u>	<u>19,753</u>
<b>OTHER FINANCING SOURCES/USES</b>				
Operating Transfers In	0	0	0	49,818
Operating Transfers Out	<u>(18,281)</u>	<u>0</u>	<u>0</u>	<u>(18,281)</u>
Total Other Financing Sources (Uses)	<u>(18,281)</u>	<u>0</u>	<u>0</u>	<u>31,537</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>1,529</u>	<u>0</u>	<u>0</u>	<u>1,529</u>
Fund Balance, July 1, 1996	63,678	634	0	70,001
Funds Released to Funding Source	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE, JUNE 30, 1997</b>	<b>\$ 64,382</b>	<b>\$ 634</b>	<b>\$ 0</b>	<b>\$ 75,000</b>

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

**RICHLAND VOLUNTARY COUNCIL, ON BEHALF, INC.**  
Bryelle, Louisiana

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

For the Year Ended June 30, 1997

	Budget	Actual	Actual Over (Under) Budget
<b>TITLE III-B SUPPORTIVE SERVICES</b>			
Salaries	\$ 20,591	20,642	\$ 51
Fringe	3,854	3,876	(22)
Travel	2,508	2,584	76
Operating Services	18,640	18,634	6
Operating Supplies	3,198	3,427	229
Other Costs	0	0	0
Capital Outlay	8,284	8,190	(94)
Subtotal	<u>72,045</u>	<u>72,889</u>	<u>(844)</u>
Transfers In From:			
PCOA	(3,080)	(3,038)	42
Senior Center	(3,084)	(3,023)	61
Miscellaneous Grant	(4,680)	(4,660)	20
- General Fund	(4,080)	(4,807)	727
<b>TOTAL TITLE III-B</b>	<u>\$ 61,281</u>	<u>\$ 66,691</u>	<u>\$ (5,410)</u>
<b>TITLE III-C-1 CONGREGATE MEALS</b>			
Salaries	\$ 20,455	\$ 20,815	\$ (360)
Fringe	2,200	1,807	(393)
Travel	258	174	84
Operating Services	18,452	18,708	(256)
Operating Supplies	1,792	2,837	1,045
Other Costs	29,875	28,381	(1,494)
Capital Outlay	2,532	1,792	(740)
Subtotal	<u>76,664</u>	<u>71,887</u>	<u>(4,777)</u>
Transfers In From:			
USDA	(17,858)	(18,414)	556
General Fund	0	0	0
PCOA	(5,458)	(4,007)	1,451
<b>TOTAL TITLE III-C-1</b>	<u>\$ 53,348</u>	<u>\$ 49,466</u>	<u>\$ (3,882)</u>
<b>TITLE III-C-2 HOME DELIVERED MEALS</b>			
Salaries	\$ 21,808	\$ 23,292	\$ (1,484)
Fringe	3,708	3,838	(130)
Travel	8,678	9,198	520
Operating Services	9,288	9,135	(153)
Operating Supplies	1,288	1,418	130
Other Costs	49,888	45,894	(3,994)
Capital Outlay	848	588	(260)
Subtotal	<u>106,196</u>	<u>102,353</u>	<u>(3,843)</u>
Transfers In From:			
USDA	(5,688)	(2,687)	2,991
<b>TOTAL TITLE III-C-2</b>	<u>\$ 100,508</u>	<u>\$ 99,666</u>	<u>\$ (842)</u>

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

**RICHLAND VOLUNTARY COUNCIL, ORLANS, INC.**  
Bossier, Louisiana

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

For the Year Ended June 30, 1997

	Budget	Actual	Actual Over (Under) Budget
<b>SENIOR CENTER</b>			
Salaries	\$ 2,854	\$ 2,479	\$ 205
Fringe	252	293	11
Travel	0	0	0
Operating Services	12,989	14,085	1,196
Operating Supplies	600	517	17
Other Costs	0	0	0
Capital Outlay	0	0	0
Subtotal	<u>16,145</u>	<u>17,384</u>	<u>1,448</u>
Transfers Out To:			
Title III - B	5,985	5,433	(1,452)
<b>TOTAL SENIOR CENTER</b>	<u>\$ 22,130</u>	<u>\$ 22,817</u>	<u>\$ 17</u>
<b>TITLE III - D IN-HOME SERVICES</b>			
Salaries	\$ 1,365	\$ 1,307	\$ 2
Fringe	139	131	(9)
Travel	133	133	1
Operating Services	129	133	(9)
Operating Supplies	0	0	0
Other Costs	0	0	0
Capital Outlay	14	15	1
Subtotal	<u>1,780</u>	<u>1,829</u>	<u>(49)</u>
Transfers In From:			
RQDA	(248)	(208)	10
<b>TOTAL TITLE III - D IN-HOME SERVICE</b>	<u>\$ 1,532</u>	<u>\$ 1,421</u>	<u>\$ 0</u>
<b>MISCELLANEOUS GRANT</b>			
Operating Services	\$ 0	\$ 0	\$ 0
Operating Supplies	0	0	0
Capital Outlay	0	0	0
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>
Transfers Out To:			
Title III - B	4,928	4,928	0
<b>TOTAL MISCELLANEOUS GRANT</b>	<u>\$ 4,928</u>	<u>\$ 4,928</u>	<u>\$ 0</u>

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

RICHLAND VOLUNTARY COUNCIL ON AGING, INC.  
Bayville, Louisiana

Page 2 of 3

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

For the Year Ended June 30, 1987

	Budget	Actual	Actual Over (Under) Budget
<b>TITLE III - F DISEASE PREVENTION</b>			
Salaries	\$ 0	\$ 0	\$ 0
Fringe	0	0	0
Travel	0	0	0
Travel	0	0	0
Operating Services	2,110	1,808	(301)
Operating Supplies	0	301	301
Other Costs	0	0	0
Capital Outlay	0	0	0
Liability Assistance	0	0	0
<b>TOTAL TITLE III - F DISEASE PREVENTION</b>	<u>\$ 2,110</u>	<u>\$ 2,110</u>	<u>\$ 0</u>
<b>USDA</b>			
Transfer Out To:			
Title III G - 1	\$ 17,868	\$ 15,414	\$ (1,638)
Title III G - 2	5,898	2,687	(3,211)
<b>TOTAL USDA</b>	<u>\$ 23,766</u>	<u>\$ 18,101</u>	<u>\$ (4,447)</u>

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

ECCLAND VOLUNTARY COUNCIL ON AGING, INC.  
 Mayville, Louisiana

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

For the Year Ended June 30, 1997

	Balance June 30, 1996	Additions	Deletions	Balance June 30, 1997
<b>General Fixed Assets, At Cost</b>				
Vehicles	\$ 41,888	\$ 8,178	\$ 0	\$ 50,066
Office Furniture and Equipment	42,732	2,860	3,482	42,110
<b>TOTAL GENERAL FIXED ASSETS AT COST</b>	<u>\$ 84,620</u>	<u>\$ 11,038</u>	<u>\$ 3,482</u>	<u>\$ 92,176</u>
<b>Investment in General Fixed Assets</b>				
Property Acquired Prior to July 1, 1985 (1)	\$ 0	\$ 0	\$ 0	\$ 0
Property Acquired After July 1, 1985				
With Funds From -				
Title III - D - In - Home Services	0	0	0	0
General Fund	2,482	2,858	0	5,340
Title III C - 1	2,009	0	2,482	1,527
Title III C - 2	0	0	0	0
Title III - B Supportive Services Senior Center	18,880	8,178	0	27,058
Miscellaneous Grant	2,125	0	0	2,125
Title III F	3,888	0	0	3,888
Title III F	3,888	0	0	3,888
DCFD - Section 10	18,188	0	0	18,188
DCFD - Section 15	24,860	0	0	24,860
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<u>\$ 84,620</u>	<u>\$ 11,038</u>	<u>\$ 3,482</u>	<u>\$ 92,176</u>

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

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



RICHLAND VOLUNTARY COINCIA OR AGING, INC.  
Rayville, Louisiana

STATUS OF PRIOR AUDIT FINDINGS

June 30, 1987

There were no prior audit findings or questioned costs.

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

BECHLARD VOLUNTEER COUNCIL ON BEHALF, INC.  
Bayville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1997

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

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

RICHLAND VOLUNTARY COUNCIL ON PAIDG, INC.  
Rayville, Louisiana

EXIT CONFERENCE

For the Year Ended June 30, 1987

The exit conference was held on November 19, 1987. Those in attendance were Lynn Saunders, Auditor, Mr. Bruce Reynolds, Executive Director of the Council, and Jeanne Young, North Delta.

I reported that I did not discover any material weakness in their internal control and compliance.

A separate management letter has not been issued.

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