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CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.

ANNUAL FINANCIAL REPORT

JUNE 30, 2000

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

Release Date 1-24-01

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.

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CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.

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MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## 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, 2000, 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.

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.

In our opinion, 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, 2000, 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 15, 2000, on our consideration of the Claiborne Voluntary Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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 stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Jamison, Wise & Martin

Minden, Louisiana  
November 15, 2000

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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, 2000, and have issued our report thereon dated November 15, 2000. 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 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 solely for the information and use of the board of directors, management, the Louisiana Governor's Office of Elderly Affairs, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Jamieson, Wice & Martin

Minden, Louisiana

November 15, 2000

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

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

June 30, 2000

With Comparative Totals for June 30, 1999

	Governmental		Account Groups			Total (Memorandum Only) 1999
	Fund Types		General	General	Long-term	
	General	Special Revenue	Fixed Assets	Debt	Debt	
<b>ASSETS</b>						
Cash in banks	\$ 5,801	11,039	-	-	-	13,951
Accounts receivable	106	4,912	-	-	-	2,939
Prepaid expenditures	-	2,150	-	-	-	2,333
Due from other funds	2,629	-	-	-	-	2,202
Fixed assets	-	-	109,518	-	-	89,616
Amount to be provided for retirement of general long-term debt	-	-	-	20,635	-	4,949
Total assets	\$ 8,536	18,101	109,518	20,635	20,635	115,990
<b>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</b>						
<b>Liabilities</b>						
Accounts payable	-	285	-	-	-	3,620
Deferred revenue	-	153	-	-	-	-
Due to funding agency	-	556	-	-	-	456
Due to other funds	-	2,629	-	-	-	2,202
Notes payable	-	-	-	20,635	-	4,949
Total liabilities	-	3,623	-	20,635	-	11,227
<b>Fund equity and other credits</b>						
Fund balances - unreserved	8,536	14,478	-	-	-	15,147
Investment in general fixed assets	-	-	109,518	-	-	89,616
Total fund equity	8,536	14,478	109,518	-	-	104,763
Total liabilities, fund equity, and other credits	\$ 8,536	18,101	109,518	20,635	20,635	115,990

Schedule A

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, 2000  
 With Comparative Totals for the Year Ended June 30, 1999

	General	Special Revenue	Totals (Memorandum Only)	
			2000	1999
<b>REVENUES</b>				
Intergovernmental	\$ 22,679	208,364	231,043	230,707
Public support	905	25,297	26,202	24,659
Interest	506	-	506	297
Contract services	-	42,121	42,121	24,502
Miscellaneous	2,734	193	2,927	4,994
Total revenue	<u>26,824</u>	<u>275,975</u>	<u>302,799</u>	<u>285,159</u>
<b>EXPENDITURES</b>				
Current				
Salaries	-	124,351	124,351	120,864
Fringe	-	9,858	9,858	10,086
Travel	-	5,395	5,395	7,667
Operating services	-	50,991	50,991	49,818
Operating supplies	-	17,847	17,847	12,953
Caterer - meals	-	56,085	56,085	52,671
Other costs	4,875	9,635	14,510	17,624
Debt service - principal	-	5,314	5,314	6,081
Debt service - interest	-	336	336	771
Capital outlay	-	10,245	10,245	880
Total expenditures	<u>4,875</u>	<u>290,057</u>	<u>294,932</u>	<u>279,415</u>
Excess (deficiency) of revenues over expenditures	<u>21,949</u>	<u>(14,082)</u>	<u>7,867</u>	<u>5,744</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	7,000	46,723	53,723	37,128
Operating transfers out	<u>(21,780)</u>	<u>(31,943)</u>	<u>(53,723)</u>	<u>(37,128)</u>
Total other financing sources (uses)	<u>(14,780)</u>	<u>14,780</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	7,169	698	7,867	5,744
<b>FUND BALANCES</b>				
Beginning of year	<u>1,367</u>	<u>13,780</u>	<u>15,147</u>	<u>9,403</u>
End of year	<u>\$ 8,536</u>	<u>14,478</u>	<u>23,014</u>	<u>15,147</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$ 21,779	21,779	-
Total revenues	21,779	21,779	-
<b>EXPENDITURES</b>			
Discretionary expenditures -			
Current costs	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
 Excess of revenues over expenditures	 21,779	 21,779	 -
<b>OTHER FINANCING USES</b>			
Operating transfers out	(21,779)	(21,779)	-
Total other financing uses	(21,779)	(21,779)	-
 Excess of revenues over expenditures and other uses	 -	 -	 -
<b>FUND BALANCE</b>			
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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental	\$ 210,520	208,364	(2,156)
Public support	22,907	25,297	2,390
Contract services	38,360	42,121	3,761
Miscellaneous	-	193	193
Total revenues	271,787	275,975	4,188
<b>EXPENDITURES</b>			
Salaries	124,656	124,351	305
Fringe	10,367	9,858	509
Travel	6,198	5,395	803
Operating services	51,915	50,991	924
Operating supplies	18,815	17,847	968
Caterer	55,750	56,085	(335)
Other costs	10,235	9,635	600
Debt service	5,128	5,650	(522)
Capital outlay	10,502	10,245	257
Total expenditures	293,566	290,057	3,509
Excess (deficiency) of revenues over expenditures	(21,779)	(14,082)	7,697
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	41,944	46,723	4,779
Operating transfers out	(20,165)	(31,943)	(11,778)
Total other financing sources (uses)	21,779	14,780	(6,999)
Excess of revenues and other sources over expenditures and other uses	-	698	698
<b>FUND BALANCE</b>			
Beginning of year	13,780	13,780	-
End of year	\$ 13,780	14,478	698

The accompanying notes are an integral part of this statement.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

*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, 2000

*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, 2000

*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, 2000

*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, 2000

*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 in the amount of \$2,150 consist primarily of insurance premiums paid in April and May, 2000, for Board of Director Liability Insurance and Volunteer Insurance on policies for the year ended June 30, 2001.

**m. Encumbrance accounting**

The Council does not use encumbrance accounting.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

*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.

**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.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

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

*Note 4 - Accounts Receivable*

Included in accounts receivable of \$5,018 at June 30, 2000, are reimbursements of expenses incurred in the following programs and amounts:

USDA	\$ 2,351
------	----------

*Note 5 - In-Kind Contributions*

The Council received in-kind contributions during the year, primarily in the form of facilities and labor. These contributions and the offsetting expenses have not been reported in the financial statements. In-kind contributions amounted to \$7,197 for the year ended June 30, 2000.

*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.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

*Note 7 - Lease Commitments (continued)*

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.

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

Year ended	<u>Amount</u>
<u>June 30,</u>	
2001	2,255
2002	2,254
2003	1,708
2004	<u>1</u>
Total	<u>\$ 6,218</u>

*Note 8 - Changes in General Fixed Assets*

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

	<u>Balance</u>		<u>Balance</u>
	<u>July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>
			<u>June 30, 2000</u>
Real estate	\$ 3,500	-	3,500
Leasehold improvements	6,722	-	1,476
Furniture and equipment	39,231	996	38,288
Computer and peripheral equipment	7,770	4,906	8,861
Automobiles	<u>32,393</u>	<u>25,000</u>	<u>57,393</u>
Total general fixed assets	<u>\$89,616</u>	<u>30,902</u>	<u>109,518</u>

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

*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, 2000, the Council's total cash and cash equivalents (book balance) was \$16,840. 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 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, 2000, the Council had \$34,893 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:

Virginia Lawhorn	Chairperson	Rose Newell	Director
Arquilla B. Shepherd	Vice-Chairperson	Claudine Daniels	Director
Odessa Roberts	Secretary - Treasurer	Joe Richardson	Director
Dealie M. Speer	Director	Dorsey Champ	Director
Virginia Hollenshead	Director	Preston Rogers	Director
Tunis Gaston	Director		



CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

*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 General Fund 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, 2000, were as follows:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ <u>2,629</u>	<u>-----</u>
Special Revenue Funds:		
Title III C-1 - AAA	-	482
Title III B - Services	-	675
Title III C-1	-	391
Title III C-2	-	1,046
Title III F	-	30
Helping Hands	<u>-----</u>	<u>5</u>
Total special revenue funds	<u>-----</u>	<u>2,629</u>
Total all funds	\$ <u>2,629</u>	<u>2,629</u>

*Note 14 - Litigation*

The Council has been named a defendant in a claim before the Equal Employment Opportunity Commission by a former employee. It is the opinion of management and the Council's attorney that the amount of loss that might result from this claim, if any, would not materially affect the financial position of the Council.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

*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, 2000:

	Note Payable	Note Payable	
	<u>2 Aerostar Vans</u>	<u>Ford Windstar</u>	<u>Total</u>
Balance @ July 1, 1999	\$ 4,949	-	4,949
Additions	-	21,000	21,000
Payments	<u>(4,949)</u>	<u>( 365)</u>	<u>(5,314)</u>
Balance @ June 30, 2000	\$ <u>          -</u>	<u>20,635</u>	<u>20,635</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 was made on March 10, 2000. This note was secured by the two 1996 Ford Aerostar Vans purchased with the proceeds of the note.

On May 18, 2000, the Claiborne Voluntary Council on Aging, Inc. borrowed \$21,000 at a rate of 9.0%. The first payment was due June 17, 2000 with all subsequent payments due on the same day of each month following. The final payment is due on May 10, 2004. This note is secured by the 2000 Ford Windstar purchased with the proceeds of the note.

The annual requirements to amortize the debt outstanding as of June 30, 2000 including interest payments of \$3,927 are as follows:

Year ended	Amount
<u>June 30,</u>	
2001	\$ 6,271
2002	6,271
2003	6,271
2004	<u>5,749</u>
Total	\$ <u>24,562</u>

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

*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.*

**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, 2000

	<u>General Fund</u>	<u>State of Louisiana Act 735</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash in bank	\$ 5,801	-	5,801
Accounts receivable	106		106
Due from other funds	<u>2,629</u>	<u>-</u>	<u>2,629</u>
 Total assets	 <u>\$ 8,536</u>	 <u>-</u>	 <u>8,536</u>
 <b>LIABILITIES AND FUND EQUITY</b>			
Liabilities -			
Accounts payable	<u>\$ -</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balances -			
Unreserved	<u>8,536</u>	<u>-</u>	<u>8,536</u>
 Total liabilities and fund equity	 <u>\$ 8,536</u>	 <u>-</u>	 <u>8,536</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, 2000

	<u>General Fund</u>	<u>State of Louisiana Act 735</u>	<u>Totals</u>
<b>REVENUES</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ -	21,779	21,779
Town of Homer	900	-	900
Public support	905	-	905
Interest income	506	-	506
Other	<u>2,734</u>	-	<u>2,734</u>
 Total revenues	 <u>5,045</u>	 <u>21,779</u>	 <u>26,824</u>
 <b>EXPENDITURES</b>			
Current costs	4,875	-	4,875
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>4,875</u>	 <u>-</u>	 <u>4,875</u>
 Excess of revenues over expenditures	 170	 21,779	 21,949
 <b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	7,000	-	7,000
Operating transfers out	<u>(1)</u>	<u>(21,779)</u>	<u>(21,780)</u>
Total other financing sources (uses)	<u>6,999</u>	<u>(21,779)</u>	<u>(14,780)</u>
 Excess of revenues and other sources over expenditures and other uses	 7,169	 -	 7,169
 <b>FUND BALANCES</b>			
Beginning of year	<u>1,367</u>	<u>-</u>	<u>1,367</u>
 End of year	 <u>\$ 8,536</u>	 <u>-</u>	 <u>8,536</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-imbusement 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, 2000

	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	-	680	238	294	-
Prepaid expenditures	<u>487</u>	<u>557</u>	<u>316</u>	<u>760</u>	<u>-</u>
Total assets	<u>\$ 487</u>	<u>1,237</u>	<u>554</u>	<u>1,054</u>	<u>-</u>
<b>LIABILITIES:</b>					
Accounts payable	\$ 5	6	10	8	-
Deferred revenue	-	-	153	-	-
Due to Office of Elderly affairs	-	556	-	-	-
Due to other funds	<u>482</u>	<u>675</u>	<u>391</u>	<u>1,046</u>	<u>-</u>
Total liabilities	<u>487</u>	<u>1,237</u>	<u>554</u>	<u>1,054</u>	<u>-</u>
Fund balance - Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 487</u>	<u>1,237</u>	<u>554</u>	<u>1,054</u>	<u>-</u>

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>
194	-	10,589	256	-	-	11,039
1,256	-	2,351	-	-	93	4,912
-	30	-	-	-	-	2,150
<u>1,450</u>	<u>30</u>	<u>12,940</u>	<u>256</u>	<u>-</u>	<u>93</u>	<u>18,101</u>
-	-	-	256	-	-	285
-	-	-	-	-	-	153
-	-	-	-	-	-	556
-	30	-	-	-	5	2,629
-	30	-	256	-	5	3,623
<u>1,450</u>	<u>-</u>	<u>12,940</u>	<u>-</u>	<u>-</u>	<u>88</u>	<u>14,478</u>
<u>1,450</u>	<u>30</u>	<u>12,940</u>	<u>256</u>	<u>-</u>	<u>93</u>	<u>18,101</u>

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2000

	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	\$ 16,767	50,220	37,436	52,233	1,866
Miscellaneous:					
LA Councils on Aging	-	-	-	-	-
Client contributions	-	9,618	6,471	7,919	-
Interest income	-	-	-	-	-
Other income	-	193	-	-	-
Contract services - Dept. of Health and Hospitals	-	-	-	-	-
Total revenues	<u>16,767</u>	<u>60,031</u>	<u>43,907</u>	<u>60,152</u>	<u>1,866</u>
<b>EXPENDITURES</b>					
Salaries	7,015	34,242	12,865	22,880	2,514
Fringe	475	2,585	978	1,695	189
Travel	335	2,583	215	624	18
Operating services	5,720	16,246	5,552	14,010	313
Operating supplies	1,411	3,665	1,163	7,921	77
Caterer	-	-	17,470	38,615	-
Legal	-	1,983	-	-	-
Nutrition consultant	635	663	409	960	35
Ombudsman coordinator	-	-	-	-	-
Other costs	-	-	-	-	-
Capital outlay	1,433	5,568	922	2,167	78
Debt service - principal	-	365	-	4,949	-
Debt service - interest	-	158	-	178	-
Total expenditures	<u>17,024</u>	<u>68,058</u>	<u>39,574</u>	<u>93,999</u>	<u>3,224</u>
Excess (deficiency) of revenues over expenditures	(257)	(8,027)	4,333	(33,847)	(1,358)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	257	8,027	2,138	33,847	1,358
Operating transfers out	-	-	(6,471)	-	-
Total other financing sources (uses)	<u>257</u>	<u>8,027</u>	<u>(4,333)</u>	<u>33,847</u>	<u>1,358</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	-
<b>FUND BALANCES</b>					
Beginning of year	-	-	-	-	-
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
2,967	14,065	977	22,115	5,218	-	-	4,500	208,364
-	-	-	-	-	1,289	-	-	1,289
-	-	-	-	-	-	-	-	24,008
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	193
-	-	-	-	-	-	42,121	-	42,121
<u>2,967</u>	<u>14,065</u>	<u>977</u>	<u>22,115</u>	<u>5,218</u>	<u>1,289</u>	<u>42,121</u>	<u>4,500</u>	<u>275,975</u>
2,438	-	-	9,457	-	-	32,940	-	124,351
201	-	-	826	-	-	2,909	-	9,858
18	-	-	-	1,167	-	435	-	5,395
355	-	977	5,993	-	1,347	478	-	50,991
75	-	-	3,185	-	-	350	-	17,847
-	-	-	-	-	-	-	-	56,085
-	-	-	-	-	-	-	-	1,983
-	-	-	-	-	-	-	-	2,702
-	-	-	-	4,950	-	-	-	4,950
-	-	-	-	-	-	-	-	-
77	-	-	-	-	-	-	-	10,245
-	-	-	-	-	-	-	-	5,314
-	-	-	-	-	-	-	-	336
<u>3,164</u>	<u>-</u>	<u>977</u>	<u>19,461</u>	<u>6,117</u>	<u>1,347</u>	<u>37,112</u>	<u>-</u>	<u>290,057</u>
(197)	14,065	-	2,654	(899)	(58)	5,009	4,500	(14,082)
197	-	-	-	899	-	-	-	46,723
-	(11,318)	-	(2,654)	-	-	(7,000)	(4,500)	(31,943)
<u>197</u>	<u>(11,318)</u>	<u>-</u>	<u>(2,654)</u>	<u>899</u>	<u>-</u>	<u>(7,000)</u>	<u>(4,500)</u>	<u>14,780</u>
-	2,747	-	-	-	(58)	(1,991)	-	698
-	10,193	-	-	-	146	3,441	-	13,780
-	12,940	-	-	-	88	1,450	-	14,478

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES -  
 BUDGET AND ACTUAL  
 Year Ended June 30, 2000

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Budgeted Over (Under) Actual Expenditures</u>
<b>GENERAL FUND</b>			
Current costs	\$ No	4,875	(4,875)
Transfers out	Budget	1	(1)
	Adopted	<u>          </u>	<u>          </u>
Total		<u>4,876</u>	<u>(4,876)</u>
<b>STATE OF LOUISIANA - ACT 735</b>			
PCOA Discretionary Expenditures-			
Transfer to Title IIIC-1 AAA	\$ 1	257	(256)
Transfer to Title IIIB - Supportive	4,475	873	3,602
Transfer to Title IIIC-2	14,740	18,195	(3,455)
Transfer to Title IIID	1,410	1,358	52
Transfer to Title IIIF	221	197	24
Transfer to Ombudsman	932	899	33
Total	<u>\$ 21,779</u>	<u>21,779</u>	<u>-</u>
<b>TITLE IIIC-1 AREA AGENCY ADMINISTRATION</b>			
Salaries	\$ 6,551	7,015	(464)
Fringe	542	475	67
Travel	464	335	129
Operating services	5,844	5,720	124
Operating supplies	1,359	1,411	(52)
Other cost	638	635	3
Capital outlay	1,370	1,433	(63)
Total	<u>\$ 16,768</u>	<u>17,024</u>	<u>(256)</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, 2000

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	<u>Budgeted</u> <u>Over (Under)</u> <u>Actual</u> <u>Expenditures</u>
<b>TITLE IIIB - SUPPORTIVE SERVICES</b>			
Salaries	\$ 33,898	34,242	(344)
Fringe	2,801	2,585	216
Travel	2,907	2,583	324
Operating services	16,480	16,246	234
Operating supplies	4,289	3,665	624
Other costs	3,204	2,646	558
Capital outlay/debt service	6,030	6,091	(61)
Total	<u>\$ 69,609</u>	<u>68,058</u>	<u>1,551</u>
 <b>TITLE IIIC-1</b>			
Salaries	\$ 12,721	12,865	(144)
Fringe	1,077	978	99
Travel	299	215	84
Operating services	5,791	5,552	239
Operating supplies	1,174	1,163	11
Caterer			
Raw food	8,737	9,746	(1,009)
Non-edibles	7,431	7,724	(293)
Nutrition consultant	410	409	1
Capital outlay	882	922	(40)
Total	<u>\$ 38,522</u>	<u>39,574</u>	<u>(1,052)</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, 2000

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Budgeted Over (Under) Actual <u>Expenditures</u>
<b>TITLE IIC-2</b>			
Salaries	\$ 22,693	22,880	(187)
Fringe	1,860	1,695	165
Travel	852	624	228
Operating services	14,603	14,010	593
Operating supplies	7,882	7,921	(39)
Caterer			
Raw food	21,389	20,715	674
Non-edibles	18,193	17,900	293
Nutrition consultant	964	960	4
Capital outlay/debt service	7,200	7,294	(94)
Total	<u>\$ 95,636</u>	<u>93,999</u>	<u>1,637</u>
<b>SENIOR CENTER</b>			
Salaries	\$ 9,754	9,457	297
Fringe	883	826	57
Operating services	6,978	5,993	985
Operating supplies	3,465	3,185	280
Total	<u>\$ 21,080</u>	<u>19,461</u>	<u>1,619</u>
<b>HELPING HANDS</b>	\$ No Budget Adopted		
Operating services		<u>1,347</u>	<u>(1,347)</u>
<b>USDA</b>			
Transfers to Title IIC-1	\$ 1,086	2,137	(1,051)
Transfers to Title IIC-2	14,579	9,181	5,398
	<u>\$ 15,665</u>	<u>11,318</u>	<u>4,347</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, 2000

	<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted Over (Under) Actual</u>
<b>AUDIT</b>			
Operating services - audit	\$ 977	977	-
<b>PERSONAL CARE ATTENDANT</b>			
Salaries	\$ 34,014	32,940	1,074
Fringe	2,833	2,909	(76)
Travel	426	435	(9)
Operating services	587	478	109
Operating supplies	500	350	150
Total	<u>\$ 38,360</u>	<u>37,112</u>	<u>1,248</u>
<b>TITLE IIID</b>			
Salaries	\$ 2,563	2,514	49
Fringe	185	189	(4)
Travel	25	18	7
Operating services	319	313	6
Operating supplies	74	77	(3)
Other costs	35	35	-
Capital outlay	75	78	(3)
Total	<u>\$ 3,276</u>	<u>3,224</u>	<u>52</u>
<b>OEA MISCELLANEOUS GRANT</b>			
Transfer to Title IIIB Support	\$ 4,500	4,500	-
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, 2000

	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Budgeted Over (Under) Actual Expenditures</u>
<b>OMBUDSMAN</b>			
Travel	\$ 1,200	1,167	33
Ombudsman coordinator	<u>4,950</u>	<u>4,950</u>	<u>-</u>
Total	<u>\$ 6,150</u>	<u>6,117</u>	<u>33</u>
 <b>TITLE III F</b>			
Salaries	\$ 2,462	2,438	24
Fringe	186	201	(15)
Travel	25	18	7
Operating services	336	321	15
Operating supplies	72	75	(3)
Other costs	34	34	-
Capital outlay	<u>73</u>	<u>77</u>	<u>(4)</u>
	<u>\$ 3,188</u>	<u>3,164</u>	<u>24</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, 2000

	July 1, 1999	Additions	Deletions	June 30, 2000
General fixed assets, at cost:				
Real property	\$ 3,500	-	-	3,500
Leasehold improvements	6,722	-	5,246	1,476
Furniture and equipment	39,231	996	1,939	38,288
Computer and peripheral equipment	7,770	4,906	3,815	8,861
Automobiles	<u>32,393</u>	<u>25,000</u>	<u>-</u>	<u>57,393</u>
 Total general fixed assets	 <u>\$ 89,616</u>	 <u>30,902</u>	 <u>11,000</u>	 <u>109,518</u>
Investment in general fixed assets:				
Title III C-1 AAA	\$ 1,375	1,370	186	2,559
Title III B SS	1,936	26,430	887	27,479
Title III B Ombudsman	33	-	6	27
Title III C-1	4,379	882	281	4,980
Title III C-2	1,535	2,072	206	3,401
Senior Center	17,881	-	4,557	13,324
Discretionary Fund	12,918	-	1,800	11,118
Title VII	4,391	-	467	3,924
State Special Funds	303	-	-	303
CCOA Special Funds	43,340	-	2,606	40,734
Title III D	24	75	4	95
Title III G	2	-	-	2
Title III F	<u>1,499</u>	<u>73</u>	<u>-</u>	<u>1,572</u>
 Total investment in general fixed assets	 <u>\$ 89,616</u>	 <u>30,902</u>	 <u>11,000</u>	 <u>109,518</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, 2000

<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	<u>\$ 20,635</u>	<u>20,635</u>
Total available and to be provided	<u>\$ 20,635</u>	<u>20,635</u>
 <b>GENERAL LONG-TERM DEBT PAYABLE</b>		
Note payable	<u>\$ 20,635</u>	<u>20,635</u>
Total general long-term debt payable	<u>\$ 20,635</u>	<u>20,635</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, 2000

			<u>% of GOEA Grant</u>
Access (30%):	Transportation	\$ 10,832	
	Case management	9,881	
	Information & assistance	4,008	
	Outreach	<u>2,240</u>	
	Total access expenses	26,961	<u>53.69%</u>
In-Home (15%):	Homemaker	<u>12,572</u>	
	Total in-home expenses	12,572	<u>25.03%</u>
Legal (5%):	Legal assistance	<u>2,539</u>	<u>5.06%</u>
Non-priority services		<u>25,986</u>	
Total Title III B - Supportive services expenditures		68,058	
Less:	Participant contributions	(9,618)	
	Other public support	(193)	
	Transfers in	<u>(8,027)</u>	
Title III B - Supportive services grant - Original grant award		<u>50,220</u>	

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2000

Federal Grantor/Pass Through Grantors/Program Title	Federal CFDA Number	Program Or Award Amount	Revenue Recognized	Expenditures
U.S. Department of Health and Human Services 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 III B - Supportive Services	93.044	43,160	42,687	42,687
Subtotal CFDA #93.044		<u>45,403</u>	<u>44,930</u>	<u>44,930</u>
Title III C-1 - Area Agency Administration	93.045	12,575	12,575	12,575
Title III C-1 - Congregate Meals	93.045	36,704	36,704	36,704
Title III C-2 - Home-Delivered Meals	93.045	29,203	29,203	29,203
Subtotal CFDA #93.045		<u>78,482</u>	<u>78,482</u>	<u>78,482</u>
Title III D - In-Home Services	93.046	1,586	1,586	1,586
Title III F - Disease Prevention and Health Promotion	93.043	2,522	2,522	2,522
Totals for U.S. Department of Health and Human Services		<u>127,993</u>	<u>127,520</u>	<u>127,520</u>
U.S. Department of Agriculture Passed through the Louisiana Governor's Office of Elderly Affairs: USDA - Cash-in-lieu-of-commodities	10.570	16,000	14,065	11,318
Total federal grants		<u>\$ 143,993</u>	<u>141,585</u>	<u>138,838</u>

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, 2000

Board members serve without compensation.

CLAIBORNE VOLUNTARY COUNCIL ON AGING, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2000

During the audit of the general purpose financial statements for the year ended June 30, 2000, 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, 2000

During the audit of the general purpose financial statements for the year ended June 30, 2000, 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, 2000

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, 1999.