

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (UNAP PORTION) AND ACTUAL
- GENERAL FUND TYPE**

Accession Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1990

| | <u>1990</u> | | |
|---|-----------------|----------------|--|
| | BUDGET | ACTUAL | Variance - Favorable (Unfavorable) |
| REVENUES | | | |
| Intergovernmental: | | | |
| Capital Area Agency on Aging District II, Inc. | \$ 4,500 | \$ 4,500 | \$ - |
| State of Louisiana | 11,379 | 11,387 | 718 |
| Other: | | | |
| Contributions | - | - | - |
| Interest | 3,400 | 10,026 | 7,626 |
| Miscellaneous | - | 628 | 628 |
| Total revenues | <u>19,279</u> | <u>26,541</u> | <u>8,262</u> |
| EXPENDITURES | | | |
| Personnel | - | - | - |
| Operating services and supplies | - | 1,841 | (1,841) |
| Rent | - | - | - |
| Travel | - | - | - |
| Capital outlay | - | - | - |
| Other | - | 1,358 | (1,358) |
| Total expenditures | <u>-</u> | <u>4,249</u> | <u>(4,249)</u> |
| Excess of revenues over (under) expenditures | 19,279 | 22,292 | 4,021 |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | - | 24,534 | 24,534 |
| Operating transfers out | (126,223) | (127,087) | (728) |
| Excess (deficiency) of revenues and other sources over expendi- tures and other uses | <u>\$ 1,480</u> | <u>24,887</u> | <u>\$ 23,487</u> |
| FUND BALANCE | | | |
| Beginning of year | | 127,166 | |
| End of year | | <u>151,653</u> | |

The notes on Exhibit E are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Accession Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1996

Note 1 - Summary Of Significant Accounting Policies

a. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Manual of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Act No. 496 of 1964 for the welfare of the aging people in their respective parish.

b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, 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 purpose 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 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

| | 1988 | | Variance - Favorable Unfavorable |
|---|-----------------|-------------------|--|
| | Budget | Actual | |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | 399,621 | 399,934 | 313 |
| Operating transfers out | <u>1287,342</u> | <u>(1287,482)</u> | <u>140,159</u> |
| Excess (deficiency) of revenues and other sources over expendi- tures and other uses | <u>\$ -</u> | 199,325 | <u>\$ 199,325</u> |
| FUND BALANCE | | | |
| Beginning of year | | <u>58,794</u> | |
| End of year | | <u>\$257,023</u> | |

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (1966 BUDGET) AND ACTUAL
- SPECIAL REVENUE FUND TYPE**

Accession Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1966

| | 1966 | | Variance - |
|--|----------------|----------------|--------------------------|
| | Budget | Actual | Favorable Unfavorable |
| REVENUES | | | |
| Ad Valorem Taxes | \$306,100 | \$404,379 | \$ 98,279 |
| Intergovernmental: | | | |
| Capital Area Agency on | | | |
| Aging District II, Inc. | 117,500 | 117,500 | - |
| State of Louisiana | 124,261 | 117,000 | (7,261) |
| Other: | | | |
| Contributions | 29,455 | 27,772 | (1,683) |
| Contributions In Kind | 49,300 | 49,300 | - |
| Energy Fund | 9,480 | 11,848 | 2,368 |
| Audit | 3,128 | 3,128 | - |
| Total revenues | <u>533,124</u> | <u>728,927</u> | <u>195,803</u> |
| EXPENDITURES | | | |
| Expenditures In Kind | 49,300 | 49,300 | - |
| Personnel | 289,987 | 271,612 | 18,375 |
| Operating service and supplies | 83,276 | 83,175 | 101 |
| Meals | 40,588 | 47,798 | (7,210) |
| Travel | 4,139 | 2,314 | 1,825 |
| Capital outlay | 50,814 | 48,080 | 2,734 |
| Energy Fund | 9,480 | 12,357 | (2,877) |
| Other | 22,885 | 18,585 | 4,300 |
| Total expenditures | <u>549,672</u> | <u>529,117</u> | <u>20,555</u> |
| Excess of revenues over (under) expenditures | (16,548) | 208,810 | 225,358 |

The notes on Exhibit E are an integral part of this statement.

| | General | Special Revenue | Total (Memorandum only) |
|--|------------------|--------------------|-------------------------------|
| <u>OTHER FINANCING SOURCES (USES)</u> | | | |
| Operating transfers in | 24,224 | 229,924 | 254,148 |
| Operating transfers out | <u>(112,807)</u> | <u>(187,881)</u> | <u>(300,688)</u> |
| Excess (deficiency) of revenue and other sources over expendi- tures and other uses | 34,887 | 150,325 | 219,212 |
| <u>FUND BALANCE</u> | | | |
| beginning of year | <u>127,148</u> | <u>10,784</u> | <u>137,932</u> |
| End of year | <u>\$158,833</u> | <u>\$257,923</u> | <u>\$416,756</u> |

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

Association Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1996

| | General | Special Revenues | Total (Memorandum Only) |
|--|---------------|---------------------|-------------------------------|
| REVENUES | | | |
| Ad Valorem Taxes | \$ - | \$494,379 | \$494,379 |
| Intergovernmental: | | | |
| Capital Area Agency on Aging District II, Inc. | 4,588 | 117,928 | 122,516 |
| State of Louisiana | 12,997 | 117,000 | 129,997 |
| Other: | | | |
| Contributions | - | 27,772 | 27,772 |
| Contributions In Kind | - | 49,308 | 49,308 |
| Interest | 18,824 | - | 18,824 |
| Energy Fund | - | 11,846 | 11,846 |
| Audit | - | 1,126 | 1,126 |
| Miscellaneous | 628 | - | 628 |
| Total revenues | <u>32,937</u> | <u>328,933</u> | <u>356,620</u> |
| EXPENDITURES | | | |
| Expenditures In Kind | - | 49,308 | 49,308 |
| Personnel | - | 271,811 | 271,811 |
| Operating services and supplies | 1,841 | 83,375 | 85,216 |
| Meals | - | 47,786 | 47,786 |
| Travel | - | 2,334 | 2,334 |
| Capital outlay | - | 48,880 | 48,880 |
| Energy fund | - | 18,387 | 18,387 |
| Other | 2,380 | 10,588 | 12,968 |
| Total expenditures | <u>4,221</u> | <u>533,117</u> | <u>537,338</u> |
| Excess of revenues over (under) expenditures | 28,716 | 285,816 | 314,532 |

The notes on Exhibit E are an integral part of this statement.

COMBINED BALANCE SHEET - ALL FUND TYPES

Assistance Council on Aging, Inc.
Bonnardville, Louisiana

June 30, 1990

| | General | Special Revenue | General Fixed Assets | Total (Memorandum Only) |
|---------------------------------------|-----------|--------------------|----------------------------|-------------------------------|
| ASSETS | | | | |
| Cash | \$188,338 | \$231,297 | \$ - | \$419,635 |
| Accounts receivable | 1,957 | 21,732 | - | 23,689 |
| General fixed assets | - | - | 187,725 | 187,725 |
| Total assets | \$190,295 | \$252,929 | \$187,725 | \$530,949 |
| LIABILITIES | | | | |
| Accounts payable | 250 | - | - | 250 |
| Total liabilities | 250 | - | - | 250 |
| FUND BALANCE | | | | |
| Investment in general fixed assets | - | - | 187,725 | 187,725 |
| Fund balance | 190,032 | 252,929 | - | 442,961 |
| Total liabilities and fund balance | \$190,282 | \$252,929 | \$187,725 | \$530,936 |

The notes on Exhibit E are an integral part of this statement.

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Donaldsonville, Louisiana

June 30, 1986

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Donaldsonville, Louisiana

June 30, 1988

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My audit was made for the purpose of forming an opinion on the general purpose financial statements of the Association Council on Aging, Inc., Donaldsonville, Louisiana, taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Association Council on Aging, Inc., Donaldsonville, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Michael R. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 30, 1984



MICHAEL R. CROUSE, CPA
A PROFESSIONAL CORPORATION

211 N. Main Street, Suite 100
Baton Rouge, LA 70801 (504) 383-1010

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,
Accession Council on Aging, Inc.,
Bonnaldenville, Louisiana

I have audited the accompanying general purpose financial statements of the Accession Council on Aging, Inc., Bonnaldenville, Louisiana, as of and for the year ended June 30, 1994. These general purpose financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I 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 accounts 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Accession Council on Aging, Inc., Bonnaldenville, Louisiana, as of June 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated September 30, 1994, on my consideration of Accession Council on Aging, Inc.'s internal control structure and a report dated September 30, 1994, on its compliance with laws and regulations.

FINANCIAL REPORT

**AGCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA**

June 30, 1990

1089

LEGISLATIVE AUDITOR
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FINANCIAL REPORT
ASSOCIATION COUNCIL ON AGING, INC.
MONROEVILLE, LOUISIANA
June 30, 1994

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or assigned, 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: DEC 04 1996

MICHAEL E. CHRYSE
Certified Public Accountant

Note 1 - Summary Of Significant Accounting Policies (continued)

Governmental Fund Types (continued):

of changes in financial position, rather than upon net income determination. The following are the Council's governmental fund types:

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.

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

Account Groups

Account Groups are used to establish accounting control and accountability for the Council's fixed assets. The following account group is applicable to the Council:

General Fixed Assets Account Group - This group of accounts represents a summary of the fixed assets of the Council. Capital expenditures are recorded, at cost, for control purposes, in the General Fixed Assets Account Group. In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded on general fixed assets.

c. Basis of Accounting:

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.

d. 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 as an asset or liability through the various due from and due to accounts.

This report is intended solely for the use of the Accession Council on Aging, Inc., and the cognizant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Accession Council on Aging, Inc., is a matter of public record.

Michael R. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 18, 1998

EXIT CONFERENCE

Assistance Council on Aging, Inc.
Donaldsonville, Louisiana

June 10, 1966

The exit conference was held on September 28, 1966, the last day of field work of the audit. Those in attendance were Michael E. Cheate, Certified Public Accountant; and Grace Moran, Executive Director of the Council. The observations and findings of the audit were discussed.

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 19, 1988

I MATERIAL DEFICIENCIES

Last year there were no material deficiencies found in compliance or in internal accounting and administrative controls which required corrective action.

II OTHER MATTERS

Last year there were certain areas of concern involving the accounting for ad valorem tax receipts collected and administered by the Parish of Ascension on behalf of the Ascension Council on Aging, Inc.

Subsequently, the procedures have been streamlined and improved, and the accounting system is more efficient. The prior year concerns have been addressed and resolved.

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and Compliance

Assension Council on Aging, Inc.
Ronaldsreville, Louisiana

June 10, 1998

There were no material deficiencies found in compliance or in the Internal Accounting and Administrative Controls which required corrective action.

study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

My study and evaluation was more limited than would be necessary to express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance programs of the Accession Council on Aging, Inc. Accordingly, I do not express an opinion on the internal control structure or the internal control systems used in administering the federal financial assistance program of the Accession Council on Aging, Inc.

My study and evaluation and my examination disclosed no condition that I believe to be a material weakness in relation to the general purpose financial statements or the federal financial assistance programs of the Accession Council on Aging, Inc. However, I noted certain other matters involving the internal control structure and its operation that I reported to the management of Accession Council on Aging, Inc. during my exit conference on September 28, 1986. I have documented these matters on page 28 of this report.

This report is intended solely for the use of the Accession Council on Aging, Inc. and the significant audit agency and other federal audit agencies and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Accession Council on Aging, Inc., is a matter of public record.

Michael K. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 28, 1986

The management of the Accession Council on Aging, Inc. is responsible for establishing and maintaining an internal control structure and internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of an internal control structure and internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to the general purpose financial statements and Federal financial assistance programs, resources are in consistent with laws, regulations, and policies, resources are safeguarded against waste, loss, and misuse, and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study included all of the applicable control categories listed above. During the year ended June 30, 1996, the Accession Council on Aging, Inc. had no major federal financial assistance programs and expended \$18,888 of its Federal financial assistance under non-major federal financial assistance programs. With respect to the internal control structure and the internal control systems used in administering all non-major federal financial assistance programs, my



INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE)
- BASED ON A STUDY AND EVALUATION MADE AS PART OF AN AUDIT
OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE ADDITIONAL
TESTS REQUIRED BY THE SINGLE AUDIT ACT

To the Board of Directors
 Accession Council on Aging, Inc.
 Donaldsonville, Louisiana

I have audited the general purpose financial statements of the Accession Council on Aging, Inc., for the year ended June 30, 1998, and have issued my report thereon dated September 28, 1998. As part of my audit, I made a study and evaluation of the internal control structure, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent I considered necessary to evaluate the systems as required by generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Provisions of Office of Management and Budget Circular 133-A, Audits of State and Local Governments. For the purpose of this report, I have classified the significant internal accounting controls related to the general purpose financial statements and the internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Internal Accounting Controls

- o Revenue/receipts
- o Purchases/disbursements
- o Payroll

Internal Administrative Controls

- | | |
|----------------------|-------------------|
| o Political activity | o Civil rights |
| o Davis Bacon Act | o Cash management |
| o Eligibility | o Reporting |

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Assension Council on Aging, Inc., Bossierville, Louisiana, had not complied, in all material respects, with these requirements.

This report is intended solely for the use of the Assension Council on Aging, Inc., and the significant audit agency and other federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Assension Council on Aging, Inc., is a matter of public record.

Michael P. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 10, 1998



Michael R. Choate, CPA
CHARTERED ACCOUNTANT

217 N. Howard Street, Suite 200, J-10
Baton Rouge, LA 70801 (504) 383-1111

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Board of Directors,
Accession Council on Aging, Inc.,
Donaldsonville, Louisiana

I have audited the general purpose financial statements of Accession Council on Aging, Inc., Donaldsonville, Louisiana, as of and for the year ended June 30, 1994, and have issued my report thereon dated September 30, 1994.

In connection with my audit of the general purpose financial statements of Accession Council on Aging, Inc., Donaldsonville, Louisiana, and with my consideration of the Council's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1994. As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; federal financial reports and claims for advances and reimbursements; cost allocations; and voluntary contributions by participants. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Council's compliance with these requirements. Accordingly, I do not express such an opinion.

Note 1 - Summary of Significant Accounting Policies (continued)

e. Budget Policy:

Budgets for the programs are prepared by the Executive Director and approved by the grantors and the Council's board of directors.

f. Overview - Total Columns on Combined Statements:

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not represent results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations, if any, have not been made in the aggregation of this data.

Note 2 - Board of Directors' Compensation

The Board of Directors' is a voluntary Board; therefore, no compensation has been paid to any member.

Note 3 - In Kind Financial Assistance

The Council receives financial assistance from several local governments in the form of vehicles, facilities and certain related operating expenses at no charge. Amounts related to this assistance are recorded in these financial statements as in kind contributions and expenditures.

Note 4 - Economic Dependency

The Council receives a significant portion of its revenue from funds provided through grants administered by the Louisiana Governor's office of Elderly Affairs, Louisiana Department of Social Services and the Capital Area Agency on Aging-District II, Inc. 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 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.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
 WITH THE GENERAL REQUIREMENTS APPLICABLE TO
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Board of Directors,
 Ascension Council on Aging, Inc.,
 Donaldsonville, Louisiana

I have audited the general purpose financial statements of Ascension Council on Aging, Inc., Donaldsonville, Louisiana, as of and for the year ended June 30, 1994, and have issued my report thereon dated September 30, 1994.

I have applied procedures to test Ascension Council on Aging, Inc.'s compliance with the following requirements applicable to each of its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1994:

General Requirements

- o Political activity
- o Civil rights
- o Cash management
- o Federal financial reports
- o Allowable costs/cost principles
- o Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Ascension Council on Aging, Inc.'s, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.



MICHAEL R. CHOATE, CPA
A MEMBER OF THE AICPA

117 S. Woodland Drive, Metairie, LA
70002-3000 (504) 885-2000

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors,
Ascension Council on Aging, Inc.,
Donaldsonville, Louisiana

I have audited the general purpose financial statements of Ascension Council on Aging, Inc., Donaldsonville, Louisiana, as of and for the year ended June 30, 1996, and have issued my report thereon dated September 30, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Ascension Council on Aging, Inc., Donaldsonville, Louisiana is the responsibility of the Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Council's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances that are required to be reported under Governmental Auditing Standards.

SEPARATE AUDITOR'S REPORTS

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Agecition Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1980

| <u>Grants Passed Through State of Louisiana and Capital Area Agency on Aging</u> | <u>Federal CFDA Number</u> | <u>Program Award Amount</u> | <u>Revenue Reimbursed</u> | <u>Expenditures</u> |
|---|------------------------------------|-------------------------------------|-------------------------------|---------------------|
| <u>Capital Area Agency on Aging - District II, Inc.</u> | | | | |
| Title III Part C-1 | 83.045 | \$ 17,543 | \$ 17,541 | \$ 17,541 |
| Title III Part C-2 | 83.045 | 11,772 | 11,772 | 11,772 |
| Title III Part e | 83.045 | 12,082 | 12,082 | 12,082 |
| Title III Part D | 83.045 | 538 | 538 | 538 |
| Title III Part F | 83.045 | 946 | 946 | 946 |
| <u>Department of Transpor- tation and Development, State of Louisiana</u> | | | | |
| UMTA - Section 19 Program | | | | |
| State Project | | | | |
| # 741-02-0100 | | | | |
| Federal Project | | | | |
| # LA-18-2512 | 28.509 | 69,586 | 69,586 | 69,586 |
| <u>Department of Social Services, State of Louisiana Office of Family Support</u> | | | | |
| Project Independence DOE Contract #84632 DOA #052-3133A | 99.741 | 32,540 | 32,540 | 32,540 |
| Totals | | <u>\$163,889</u> | <u>\$162,912</u> | <u>\$163,899</u> |

| <u>Energy</u> <u>Outreach</u> | <u>Accession</u> <u>Billings</u> | <u>Personal</u> <u>Homecare</u> | <u>Total</u> |
|----------------------------------|-------------------------------------|------------------------------------|------------------|
| \$ - | 2404, 378 | \$ - | 2404, 378 |
| - | - | - | 117, 828 |
| - | - | 25, 374 | 117, 828 |
| - | - | - | 27, 772 |
| - | - | - | 48, 108 |
| - | - | - | 11, 846 |
| - | - | - | 2, 128 |
| - | 484, 278 | 22, 374 | 728, 952 |
| - | - | - | 48, 108 |
| - | - | 21, 384 | 271, 611 |
| - | - | - | 62, 178 |
| - | - | - | 47, 788 |
| - | - | - | 2, 214 |
| - | 28, 887 | - | 48, 880 |
| - | - | - | 19, 257 |
| - | - | - | 19, 286 |
| - | 28, 887 | 11, 288 | 222, 217 |
| - | 384, 812 | 4, 020 | 208, 842 |
| - | 2, 784 | - | 129, 224 |
| - | 1131, 8812 | - | 1287, 8812 |
| - | 224, 888 | 4, 020 | 129, 215 |
| - | 11, 222 | 14, 888 | 28, 784 |
| <u>\$ -</u> | <u>2228, 122</u> | <u>\$ 18, 888</u> | <u>2157, 812</u> |

| <u>Title III-C-2</u> <u>(Home-Delivered</u> <u>Meals)</u> | <u>Title III-b</u> <u>(In Home</u> <u>Services)</u> | <u>Senior</u> <u>Center</u> | <u>Title</u> <u>III-F</u> |
|---|---|--------------------------------|------------------------------|
| \$ - | \$ - | \$ - | \$ - |
| 27,114 | 1,104 | 31,880 | 1,220 |
| - | - | - | - |
| 18,033 | - | - | - |
| 8,573 | 8,098 | - | - |
| - | - | - | - |
| <u>53,720</u> | <u>7,202</u> | <u>31,880</u> | <u>1,220</u> |
| 8,873 | 6,888 | - | - |
| 39,329 | 1,888 | - | 3,077 |
| 30,886 | 31 | - | 68 |
| 47,786 | - | - | - |
| 83 | 158 | - | 308 |
| - | - | - | - |
| - | - | - | - |
| <u>102,712</u> | <u>8,083</u> | <u>-</u> | <u>3,383</u> |
| (81,995) | (8221) | (31,668) | (2,317) |
| 51,895 | 3,869 | - | 7,893 |
| <u>18,827</u> | <u>(4,748)</u> | <u>(31,668)</u> | <u>(8,895)</u> |
| 44,987 | (1,908) | - | (3,882) |
| <u>4,927</u> | <u>2,308</u> | <u>-</u> | <u>3,882</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

SUPPLEMENTARY FINANCIAL INFORMATION

Note 3 - Fixed Assets

The changes in the general fixed assets account group are as follows:

| | Balance 8-30-85 | Additions | Deletions | Balance 8-31-86 |
|----------------------------|--------------------|------------------|-------------|--------------------|
| Furniture and equipment | \$ 22,192 | \$ 18,887 | \$ - | \$ 41,079 |
| Vehicles | <u>10,458</u> | <u>2,222</u> | <u>-</u> | <u>12,680</u> |
| | <u>\$228,883</u> | <u>\$ 48,980</u> | <u>\$ -</u> | <u>\$167,723</u> |

Note 5 - Transfers

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|------------------------------|---------------------|----------------------|
| SPECIAL REVENUE FUNDS | | |
| Section 18 | \$ - | \$ 71,350 |
| Senior Center | - | 31,680 |
| Title III C-2 | 21,800 | 4,907 |
| Title III C-1 | 2,383 | 20,424 |
| Title III D | 3,609 | 4,340 |
| Title III E | 130,345 | 13,002 |
| Restricted | - | 1,134 |
| Title III F | 7,830 | 9,533 |
| Assessment Millage | 3,714 | 151,661 |
| GENERAL FUND | <u>24,524</u> | <u>17,807</u> |
| Total | <u>\$224,450</u> | <u>\$234,450</u> |

Note 6 - Property Taxes

Beginning in 1998, ad valorem taxes are levied on real property each year to finance the budget of the Council. Taxes are billed and collected by Parish of Ascension. The Parish of Ascension has established separate accounts for the Council on Aging. The activity of the Parish of Ascension/Council on Aging account for the year ended June 30, 1998 is as follows:

| | |
|--|------------------|
| REVENUES | |
| Ad valorem taxes | \$227,789 |
| Miscellaneous | 1,720 |
| Interest income | <u>10,388</u> |
| Total revenues | <u>439,727</u> |
| EXPENDITURES | |
| State retirement contribution | 24,435 |
| Payments to sinking fund | 145,288 |
| Payments directly to CCA | 484,379 |
| Parish administrative fee | 8,380 |
| Miscellaneous | <u>1,833</u> |
| Total expenditures | <u>664,325</u> |
| Excess of revenues over (under) expenditures | (224,598) |
| FUND BALANCE | |
| Beginning of year | <u>102,320</u> |
| End of year | <u>\$ 77,722</u> |

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the Ascension Council on Aging, Inc., Donaldsonville, Louisiana, had not complied, in all material respects, with those requirements.

This report is intended solely for the use of the Ascension Council on Aging, Inc., and the cognizant audit agency and other Federal audit agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Ascension Council on Aging, Inc., is a matter of public record.

Michael R. Chouteau
Certified Public Accountant

Baton Rouge, Louisiana
September 30, 1994