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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARD PROGRAMS

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the financial statements of the Advocacy Center for the Elderly and Disabled in non-profit organizations as of and for the year ended September 30, 1994, and have issued my report thereon dated January 23, 1995.

I have applied procedures to test the compliance of Advocacy Center for the Elderly and Disabled with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended September 30, 1994.

The general requirements are as follows:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace Act
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement of Audits of Educational Institutions and Other Nonprofit Institutions". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Advocacy Center for the Elderly and Disabled's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

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 Advocacy Center for the Elderly and Disabled had not complied in all material respects, with those requirements.

This report is intended for the information of management, the audit committee, the U. S. Department of Education, the U. S. Department of Health and Human Services, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Justin J. Scanlon, CPA

New Orleans, Louisiana
January 23, 1995

Justin J. Scanlan, C.P.A.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL GRANTS

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the financial statements of the Advocacy Center for the Elderly and Disabled, a non-profit corporation, as of and for the year ended September 30, 1984, and have issued my report thereon dated January 23, 1985. I have also audited the compliance of Advocacy Center for the Elderly and Disabled with requirements applicable to major federal programs and have issued my report thereon dated January 23, 1985.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget COMPI Circular A-133, "Audit of the Institutions of Higher Education and Other Nonprofit Institutions". Those standards and COMPI Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether Advocacy Center for the Elderly and Disabled complied with laws and regulations. Noncompliance with which would be material to a major federal program.

In planning and performing my audits for the year ended September 30, 1984, I considered the internal control structure of Advocacy Center for the Elderly and Disabled in order to determine my auditing procedures for the purpose of expressing my opinions on the financial statements of Advocacy Center for the Elderly and Disabled and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with COMPI Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. I have addressed internal control policies and procedures relevant to my audit of the financial statements in a separate report dated January 23, 1985.

The management of the Advocacy Center for the Elderly and Disabled is responsible for establishing an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that circumstances may become unfavorable because of changes in conditions or that the

**AMALGAMATED CONFERENCE OF THE SOCIETY AND RELATED
CORPORATIONS OF SEATTLE AND EMPLOYEES - CONTINUED**

For the year ended September 30, 1994

	LOTTERIES AND FOUNDA- TION DONATIONS	ADVO- CACY PRO- JECTS	HEALTH EDU- CATION	PROPERTY AND EQUIPMENT LEASE	GENERAL	TOTAL
REVENUES:						
Donations	\$ 5,000	\$ 2,411	\$ 76,394	-	\$ 4,412	\$ 87,217
Other income	2,000	2,000	7,000	-	8,175	11,175
EXPENSES:						
Salaries	\$ 1,146	\$ 2,427	\$ 1,208	-	\$ 2,176	\$ 7,157
Fringe benefits	1,137	1,448	1,071	-	2,447	26,277
Taxes	-	84	1,461	-	179	1,624
Operating expenses	-	4,201	14,771	-	2,589	21,561
Professional fees	-	58	1,271	-	8	1,337
Office supplies	-	77	29	-	48	154
Other costs	-	47	11	-	471	565
Depreciation expense	2,200	1,173	3,478	11,228	1,382	18,461
						(1,324)
Excess of revenues over expenses (deficit/expense treatment)	-	-	-	(11,228)	(11,228)	(11,228)
Net assets, beginning of year	0	0	0	0	0	0
The amount of year	0	0	0	0	(11,228)	(11,228)

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN ASSESS OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT ACQUISITION STANDARDS

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the financial statements of the Advocacy Center for the Elderly and Disabled (a non-profit corporation) as of and for the year ended September 30, 1994, and have issued my report thereon dated January 21, 1997.

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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Advocacy Center for the Elderly and Disabled is the responsibility of the Advocacy Center for the Elderly and Disabled's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Advocacy Center for the Elderly and Disabled's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit 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 of noncompliance that are required to be reported under Government Acquisition Standards.

This report is intended for the information of management, the audit committee, the U. S. Department of Education, the U. S. Department of Health and Human Services, and the Legislative Auditors of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Justin J. Scantlan, CPA

New Orleans, Louisiana
January 21, 1997

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

STATEMENT OF ACTIVITIES

For the year ended September 30, 1995

	TOTAL MEMORANDA ONLY		
	UNRESTRICTED	TEMPORARILY RESTRICTED	FOR THE YEAR ENDED SEPTEMBER 30, 1995
REVENUES			
Grants			
Governmental	\$ -	\$ 1,583,387	\$ 1,583,387
Foundations	-	53,758	53,758
Other	-	1,108	1,108
Investment income	1,249	-	1,249
Contributions	4,208	-	4,208
Unrealized appreciation on marketable securities	811	-	811
Agency Fees	-	18,763	18,763
Other	1,344	4,913	6,257
Net assets released from restitutions	1,673,700	1,673,700	-
TOTAL REVENUES	1,684,161	43,768	1,727,929
EXPENSES			
Salaries	1,079,059	-	1,079,059
Fringe benefits	288,537	-	288,537
Travel	48,098	-	48,098
Operating services	247,898	-	247,898
Professional fees	90,793	-	90,793
Office supplies	19,435	-	19,435
Other costs	14,805	-	14,805
Equipment expenses	23,331	-	23,331
TOTAL EXPENSES	1,728,916	-	1,728,916
Increase (decrease) in net assets	(44,755)	43,768	11,009
Net assets, beginning of year	49,288	78,292	127,580
Net assets, end of year	\$ 4,533	\$ 122,060	\$ 126,593

The accompanying notes are an integral part of this financial statement.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NON-PROFIT FEDERAL GRANT PROGRAM TRANSACTIONS

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the financial statements of the Advocacy Center for the Elderly and Disabled in non-profit organizations as of and for the year ended September 30, 1988, and have issued my report thereon dated January 21, 1989.

In connection with my audit of the financial statements of the Advocacy Center for the Elderly and Disabled and with my consideration of the Corporation's internal control structure used to administer federal awards, as required by Office of Management and Budget (OMB) Circular A-133, "Standards and Instructions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor programs for the year ended September 30, 1988. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirement governing types of services allowed or disallowed and eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the organization's compliance with these requirements. Accordingly, I do not express such an opinion.

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 the Advocacy Center for the Elderly and Disabled had not complied, in all material respects, with these requirements.

This report is intended for the information of management, the audit committee, the U. S. Department of Education, the U. S. Department of Health and Human Services, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Justin J. Scanlan, C.P.A.

New Orleans, Louisiana
January 21, 1989

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO STATE FEDERAL AWARD PROGRAMS

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the financial statements of the Advocacy Center for the Elderly and Disabled in non-profit corporation as of and for the year ended September 30, 1994, and have issued my report thereon dated January 20, 1995.

I have also audited the compliance of Advocacy Center for the Elderly and Disabled with the requirements governing types of services allowed or unallowed, eligibility, reporting, and claims for awards and reimbursements that are applicable to each of its major Federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended September 30, 1994. My responsibility is to express an opinion on compliance with these requirements 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 Office of Management and Budget 1990 Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions". Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to in the second paragraph occurred. An audit includes examining, on a test basis, evidence about the corporation's compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Advocacy for the Elderly and Disabled complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to each of its major Federal award programs for the year ended September 30, 1994.

This report is intended for the information of management, the audit committee, the U. S. Department of Education, the U. S. Department of Health and Human Services, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Justin J. Scanlan, C.P.A.

New Orleans, Louisiana
January 13, 1995

ADMINISTRATIVE EXPENSES (SEE THE SCHEDULES AND MEMORANDA)

COMPARISON OF EXPENSES USED - EXPENSES - CONTRACTS

For the year ended September 30, 1958

	STATE OF ILLINOIS DEPARTMENT OF SERVICE BUDGET	GOVERNMENT OFFICE OF BUDGET AFFAIRS COMPARISON PROGRAM	AMERICAN BAR ASSOCIATION	GOVERNMENT OFFICE OF BUDGET AFFAIRS COMPARISON (204) ASSOCIATION PROGRAM
EXPENSES:				
Contingencies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Office salaries	7,000	7,000	7,000	7,000
EXPENSES:				
Salaries	4,400	4,400	4,400	4,400
Travel funds	1,000	1,000	1,000	1,000
Rent	3,000	3,000	3,000	3,000
Printing and file	500	500	500	500
Postage	500	500	500	500
Telephone	1,000	1,000	1,000	1,000
Supplies	1,000	1,000	1,000	1,000
Overhead	1,000	1,000	1,000	1,000
Depreciation	1,000	1,000	1,000	1,000
Total	17,000	17,000	17,000	17,000
Amount received from expenses Programs not included	-	-	-	-
Total	17,000	17,000	17,000	17,000
Net worth beginning of year				
Net worth end of year				

**ADVOCACY CENTER FOR THE ELDERLY AND DISABLED
CONCEPTS AND SCOPE OF SERVICES AND CONCORDS**

For the year ended September 30, 1979

	PROFESSION FOR ADVOCACY FOR THE DEVELOPMENTALLY DISABLED	CLIENT ASSISTANCE PROGRAM	ADMINISTRATION ADVOCACY FOR PERSONS WITH MENTAL ILLNESS	U.S. DEPT OF EDUCATION PROFESSIONAL APPROVAL FOR DEVELOPMENTAL DISABLED	U.S. DEPT OF EDUCATION CONSUMER ILLNESS DISABLED	PROFESSION AND ADVOCACY ASSISTANCE PROGRAM
REVENUE	\$ 41,521	\$ 41,822	\$ 24,479	\$ 101,000	\$ 60,480	\$ 61,000
State reimbursement	40,000	39,000	23,000	100,000	60,000	60,000
Donations	1,521	1,822	1,479	1,000	480	1,000
EXPENSES	\$ 24,200	\$ 21,100	\$ 17,110	\$ 41,112	\$ 21,470	\$ 20,700
Personnel	11,000	11,000	4,000	11,000	4,000	11,000
Print materials	1,000	1,200	1,000	1,000	500	1,000
Travel	1,000	1,000	1,000	1,000	500	1,000
Printing services	1,000	1,000	1,000	1,000	500	1,000
Telephone	1,000	1,000	1,000	1,000	500	1,000
Professional fees	1,000	1,000	1,000	1,000	500	1,000
Office supplies	1,000	1,000	1,000	1,000	500	1,000
Overhead	1,000	1,000	1,000	1,000	500	1,000
Depreciation	1,000	1,000	1,000	1,000	500	1,000
	<u>24,200</u>	<u>21,100</u>	<u>17,110</u>	<u>41,112</u>	<u>21,470</u>	<u>20,700</u>
Excess of revenue over expenses	\$ 17,321	\$ 20,722	\$ 7,369	\$ 60,000	\$ 39,010	\$ 40,300
For each beginning of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
For each ending of year	\$ 17,321	\$ 20,722	\$ 7,369	\$ 60,000	\$ 39,010	\$ 40,300
For the entire of year	\$ 17,321	\$ 20,722	\$ 7,369	\$ 60,000	\$ 39,010	\$ 40,300

SUPPLEMENTAL INFORMATION

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 1978

NOTE 1 - BOARD OF DIRECTORS' COMPENSATION

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

NOTE 2 - FEDERALLY RECEIVED FUNDS

The Advocacy Center for the Elderly and Disabled participates in a number of federally assisted programs. These programs are audited in accordance with the Single Audit Act. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the corporation's management believes that further examinations would not result in any significant disallowed costs.

NOTE 3 - CONCENTRATION OF CREDIT RISK

The cash balances are adequately insured against possible loss.

NOTE 4 - ECONOMIC DEPENDENCY

The Corporation received the majority of its revenue from funds provided through grants administered by the federal government and the State of Louisiana. 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 corporation receives could be reduced significantly and have an adverse impact on its operations. At the time of completion of the examination of the corporation's financial statements, management was not aware of any actions taken that would adversely affect the amount of funds the corporation will receive in the next fiscal year.

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED
NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 1988

NOTE E - COMMITMENTS

The corporation leases office space for its administrative office in New Orleans and three branch locations in Lafayette, Baton Rouge, and Shreveport under noncancelable agreements accounted for as operating leases. The New Orleans, Lafayette, and Baton Rouge leases expire April 30, 1993, February 28, 1998, and June 30, 1998, respectively. The Shreveport office is leased month-to-month.

Future minimum lease payments are as follows:

Year ending September 30,	\$
1989	26,880
1990	21,120
1991	22,560
1992	22,560
1993	22,560
Thereafter	1,000,000
	<u>\$1,115,680</u>

The rental expense for the year ended September 30, 1988 totaled \$78,000.

NOTE F - FUNCTIONAL EXPENSES

The functional expenses for the year ended September 30, 1988 consist of the following:

Management and general administration for the elderly and disabled	\$ 22,110
	<u>\$ 22,110</u>

NOTE G - RETIREMENT PLAN

The Advocacy Center for the Elderly and Disabled sponsors a defined contribution simplified employee pension plan covering all employees twenty-one years or older who have worked for the organization in at least three of the immediately preceding five years and earned at least \$207 in each year. The corporation decides the amount, if anything, to contribute each year to the individual retirement accounts for the eligible employees based on a percentage of annual compensation. The percentage, determined by the Board of Directors, was 14 or \$29,386 for the year ended September 30, 1988.

NOTE H - INCOME TAXES

The corporation is exempt from corporate income taxes under Section 501(c)(2) of the Internal Revenue Code.

AGENCY CENTER FOR THE BLIND AND VISUALLY IMPAIRED

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 1994

NOTE B - INVESTMENT SECURITIES

Investment securities, at September 30, 1994 consist of the following:

	Cost	Fair Market Value
Government Agency Obligations Mutual Fund	\$ 1,100	\$ 1,000
Michigan United Teachers Relief Fund	1,147	1,000
U.S. Government Securities	1,000	1,000
Obligations of state and political subdivisions	9,000	9,000
	<u>\$ 22,247</u>	<u>\$ 20,000</u>

The unrealized appreciation as of and for the year ended September 30, 1994 totaled \$15.

NOTE C - GRANTS RECEIVABLE

Grants receivable at September 30, 1994 consist of the following:

U. S. Department of Education	\$ 100
Louisiana Education Technology Access Network	28,478
Louisiana Governor's Office of Higher Education	27,440
Research Council on Aging, Inc.	100
State Council on Aging, Inc.	200
Cyber Link Agency in Aging, Inc.	2,000
New Orleans Council on Aging, Inc.	3,000
Principal and Advisory Office	500
Louisiana Department of Justice	24,100
	<u>\$ 66,818</u>

NOTE D - PREPAID, FURNITURE AND EQUIPMENT

Property, furniture and equipment at September 30, 1994 consists of the following:

Equipment	\$ 101,000
Prepaids and fixtures	22,100
	<u>123,100</u>
Less accumulated depreciation	(50,000)
	<u>\$ 73,100</u>

Property, fixtures and equipment represents acquisitions of tangible personal property with funds provided in the corporation by the federal government, agencies of the State of Louisiana, or unrestricted funds. The federal and state government retains a reversionary interest in the capital assets acquired with their funds.

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 1986

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Investment Securities

The corporation elected to adopt SFAS No. 104, "Accounting for Certain Investments Held by Not-For-Profit Organizations," in 1984. Under SFAS No. 104, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unamortized premiums and losses are included in the statement of revenue and expenses.

The adoption of SFAS No. 104 had no material effect on the change in net assets.

8. Receivables

The corporation considers accounts receivable to be fully collectible since the balance consists principally of payments due under governmental contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

7. Cash Equivalents

For purposes of the statement of cash flows, the corporation considers all highly liquid investments in money market funds to be cash equivalents.

8. 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 these estimates.

9. Fair Values of Financial Investments

Cash, cash equivalents, and temporary investments carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of these investments. The fair values of marketable securities are based on quoted market prices for those or similar investments.

10. Total Values of Combined Statements - Overview

Total columns are captioned "Nonoverlapping Totals" to indicate that they are presented only to assist with financial analysis. Data in these columns do NOT present financial position, results of operations or changes in net assets in conformity with generally accepted accounting principles. Whether or such data comparable to a consolidation.

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

SCHEDULE OF FEDERAL AWARDS

For the year ended September 30, 1995

PROGRAM TITLE	GRANT NO.	GRANT PERIOD	FUNDING FY 94 NUMBER	EXPENDITURE
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Protection and Advocacy for the Developmentally Disabled	4-020490	10/1991 - 9/30/95	41,600	\$ 40,177 *
Protection and Advocacy for Individuals with Mental Illness	50X022990	10/1991 - 9/30/95	41,104	\$4,672 *
Peer Support Counselor's Office of Elderly Adults				
Tablet II Supportive Services				
- Administration	-	10/91 - 9/30/95	13,600	\$1,716 *
- Information	-	10/91 - 9/30/95	13,600	20,114 *
- Information Legal Assistance Program	-	10/91 - 9/30/95	13,600	\$1,804 *
- Information Legal Assistance Program	-	10/91 - 9/30/95	13,600	13,546 *
Peer Support Counselor's Office				
Table II Supportive Services				
- Administration	-	10/91 - 9/30/95	13,600	3,200 *
- Information	-	10/91 - 9/30/95	13,600	104 *
- Information Legal Assistance Program	-	10/91 - 9/30/95	13,600	\$4,244 *
- Information Legal Assistance Program	-	10/91 - 9/30/95	13,600	11,134 *
- New Orleans Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	\$1,117 *
- New Orleans Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	11,607 *
- California Parish Voluntary Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	3,104 *
- California Parish Voluntary Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	1,679 *
- FARM-Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	4,785 *
- FARM-Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	1,484 *
- Boston Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	1,789 *
- Boston Council on Aging, Inc.	-	10/91 - 9/30/95	13,600	1,070 *
Special Project of National Supplemental Protection and Advocacy System	-	10/91 - 10/1/93	13,600	11,000
	-	10/91 - 10/1/95	13,600	\$2,314
Total U.S. Department of Health and Human Services				\$ 1,071,660

* Includes major awards

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

STATEMENT OF CASH FLOW

For the year ended September 30, 1984

INCREASE (DECREASE) IN cash and cash equivalents
cash flows from operating activities:

INCREASE IN NET ASSETS		\$ 11,004
ADJUSTMENTS TO RECONCILE CHANGE OF REVENUE OVER STATEMENT TO NET CASH PAID BY OPERATING ACTIVITIES:		
Depreciation	\$ 27,180	
AMORTIZATION (ACCRETION) OF INVESTMENT SECURITIES	180	
UNREALIZED APPRECIATION OF INVESTMENT SECURITIES	-823-	
LOSS ON DISPOSITION OF EQUIPMENT	180	
CHANGE IN ASSETS AND LIABILITIES		
Increase in grants receivable	86,444	
Increase in OTHER RECEIVABLES	-833-	
Increase in accounts payable and accrued LIABILITIES	-8,119-	
Increase in prepaid contract amount UNPAID STATE BENEFITS	-21,840-	
NET CASH PROVIDED BY OPERATING ACTIVITIES		108,016
Cash flows from investing activities:		
Proceeds from sale of investment securities		8,000
NET CASH PROVIDED BY INVESTING ACTIVITIES		8,000
NET INCREASE IN CASH AND CASH EQUIVALENTS		117,016
Cash and cash equivalents, beginning of year		8,088
Cash and cash equivalents, end of year		<u>\$ 125,044</u>

The accompanying notes are an integral part of this financial statement.

Justin J. Scanlan, CPA

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the financial statements of the Advocacy Center for the Elderly and Disabled, a non-profit corporation, as of and for the year ended September 30, 1998, and have issued my report thereon dated January 23, 1999.

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 financial statements are free of material misstatement.

The management of the Advocacy Center for the Elderly and Disabled is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, objectives and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities, may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the Advocacy Center for the Elderly and Disabled for the year ended September 30, 1998, I obtained and understood the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures, and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure could not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

STATEMENT OF FINANCIAL POSITION

September 30, 1994

ASSETS

Cash		\$ 22,064
Investment securities (Notes 20 and 21)		25,283
Receivables		
Grants (Notes 21	\$ 43,100	
Others	<u> 150</u>	43,250
Property, furniture and equipment - at cost		
Notes 22 and 23		20,271
Total assets		<u>\$131,768</u>

LIABILITIES AND NET ASSETS

Accounts payable and accrued liabilities	\$ 42,000
Accrued vacation earned leave benefits	24,100
Deferred grants (Note 20)	-
Total liabilities	<u>\$66,100</u>
NET ASSETS	
Unrestricted	25,283
Temporarily restricted	<u>126,785</u>
Total net assets	152,068
Total liabilities and net assets	<u>\$131,768</u>

The accompanying notes are an integral part of this financial statement.

In accordance with Government Auditing Standards, I have also issued a report dated January 23, 1997 on my observations of Advisory Center for the Elderly and Disabled's internal control structure and a report dated January 23, 1997 on its compliance with laws and regulations.

Justin J. Chabon, CPA

New Orleans, Louisiana
January 23, 1997

Justin J. Scanlon, CPA
CERTIFIED PUBLIC ACCOUNTANT
2742 ST. MOON AVE. NEW ORLEANS, LOUISIANA 70118
NO. 00000000 (504) 835-1000

INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the accompanying statement of financial position of Advocacy Center for the Elderly and Disabled, a non-profit corporation, as of September 30, 1996, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the Advocacy Center for the Elderly and Disabled's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Advocacy Center for the Elderly and Disabled as of September 30, 1996, and the results of its operations and cash flows for the year ended in conformity with generally accepted accounting principles.

As disclosed in Note A to the financial statements, in 1996 the Corporation changed its method of accounting for contributions, investments, and its method of financial reporting and financial statement presentation.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying financial information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements of the Advocacy Center for the Elderly and Disabled. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

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This report is intended for the information of management, the audit committee, the U. S. Department of Education, the U. S. Department of Health and Human Services, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Justin J. Scanlon, CPA

New Orleans, Louisiana
January 22, 1997

**EMPLOYER CONTRIBUTION FOR THE ELDERLY AND DISABLED
COMBINATION PLAN OF DEFERRED COMPENSATION - CONTINUED**

For the year ended September 30, 1994

	FOR THE YEAR ENDED SEPTEMBER 30, 1994	FOR THE YEAR ENDED SEPTEMBER 30, 1993	FOR THE YEAR ENDED SEPTEMBER 30, 1992	FOR THE YEAR ENDED SEPTEMBER 30, 1991	FOR THE YEAR ENDED SEPTEMBER 30, 1990
REVENUES:					
Service charges	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479
Other income	179	179	179	179	179
EXPENSES:					
Salaries	1,200	1,200	1,200	1,200	1,200
Employee benefits	300	300	300	300	300
Travel	110	110	110	110	110
Operating services	1,850	1,850	1,850	1,850	1,850
Amortization	10	10	10	10	10
Office supplies	20	20	20	20	20
Other costs	7	7	7	7	7
Equipment expense	50	50	50	50	50
	<u>3,547</u>	<u>3,547</u>	<u>3,547</u>	<u>3,547</u>	<u>3,547</u>
Excess (shortfall) over expense (employee's account)	-	-	-	-	-
On work liability share	-	-	-	-	-
On other, total year	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479	\$ 1,479

ADVOCATE CENTER FOR THE ELDERLY AND DISABLED
STATE OF PRIOR YEAR AUDIT FINDINGS
September 30, 1991

There were no prior year audit findings.

Justin J. Scullian, c.p.a.

CERTIFIED PUBLIC ACCOUNTANT
ONE OF MISSISSIPPI NEW ORLEANS, LOUISIANA 70112
TELEPHONE: 556-1800

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL AWARDS

Board of Directors
Advocacy Center for the Elderly and Disabled

I have audited the financial statements of the Advocacy Center for the Elderly and Disabled, a non-profit corporation, as of and for the year ended September 30, 1990, and have issued my report thereon dated January 23, 1991. These financial statements are the responsibility of the Advocacy Center for the Elderly and Disabled's management. My responsibility is to express an opinion on these 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 (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of the Advocacy Center for the Elderly and Disabled taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Justin J. Scullian, C.P.A.

New Orleans, Louisiana
January 23, 1991

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

SCHEDULE OF FEDERAL AWARDS - CONTINUED

For the year ended September 30, 1996

PROGRAM TITLE	GRANT NO.	GRANT PERIOD	FFY96-FFY9 NUMBER	(DOLLARS)
U.S. DEPARTMENT OF EDUCATION				
Child Assistance Program	18 61A0001-96F	09/01 - 09/96	00 011A	\$ 95,111
Prevention and Advisory For Individual Rights	03 000000-1	09/01 - 09/96	00 010A	100,000 *
Consumer/Family Outreach	18 60 0000-95	09/01 - 09/96	00 020J	100,000 *
Pass-through Learning Activities Technology - Access Network Technology - Related Software for Individuals with Disabilities		09/01 - 09/96	00 020A	00,000
Total U.S. Department of Education				295,111
Other Federal awards				
U.S. Department of Transportation Furniture/Physical Access Grant Direct:				
Travel Planning and Research	-	01/94 - 09/96	20 010	14,000
Travel Planning and Research	-	01/96 - 09/97	20 010	14,000
				<u>28,000</u>
Total Federal awards				\$ 323,111

* Extension/stop program

ADVOCACY CENTER FOR THE ELDERLY AND DISABLED

NOTES TO FINANCIAL STATEMENTS

September 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

The Advocacy Center for the Elderly and Disabled was organized to protect and advocate for the human and legal rights of persons living in institutions who are elderly or disabled.

The corporation is supported primarily through government grants. Approximately 98% of the corporation's support for the year ended September 30, 1994 came from government grants.

2. Classification of Financial Statements

For September 30, 1994, the corporation has implemented the new disclosure and display requirements of the Financial Accounting Standards Board (FASB) as set forth in the Statement of Financial Accounting Standards No. 137, "Financial Statements of Not-for-Profit Organizations," dated June 1993. Accordingly, the net assets of the corporation are reclassified to present the following classes: (a) unrestricted net assets, and (b) temporarily restricted net assets. This reclassification had no effect on the change in net assets.

Net assets of the restricted class are created only by donor-imposed restrictions on their use. All other net assets, including board-designated or appropriated amounts, are legally unrestricted, and are reported as part of the unrestricted class.

3. Revenue Recognition

For financial reporting the corporation recognizes all contributed support as income in the period received. Contributed support is reported as unrestricted or restricted depending on the existence of donor stipulations that limit the use of the support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are classified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

4. Property, Plant, and Equipment

Depreciation is provided for in amounts sufficient to reduce the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method. Depreciation expense for the year ended September 30, 1994 totaled \$27,399.

It is the policy of the corporation to depreciate all property, furniture, and equipment with an acquisition cost in excess of \$5,000.

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended solely for the information of management, the audit committee, the U.S. Department of Education, the U.S. Department of Health and Human Services, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Justin J. Scordino, CPA

New Orleans, Louisiana
January 23, 1991