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FINANCIAL REPORT

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

June 30, 1999

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

NOV 24 1999

Release Date _____

FINANCIAL REPORT

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

June 30, 1999

**MICHAEL R. CHOATE
Certified Public Accountant**



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INDEPENDENT AUDITOR'S REPORT

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of the Ascension Council on Aging, Inc., as of and for the year ended June 30, 1999 as listed in the table of contents. These general purpose financial statements are the responsibility of the Council'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, **Government Auditing Standards**, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. 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 Ascension Council on Aging, Inc., Donaldsonville, Louisiana as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with **Governmental Auditing Standards**, we have also issued a report dated October 22, 1999, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Ascension 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. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 35 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Council is or will become year 2000 compliant, that the Council's year 2000 remediation efforts will be successful in whole or in part, or that the parties with which the Council does business are or will become year 2000 compliant.

Michael R. Choate & Co.
CERTIFIED PUBLIC ACCOUNTANTS

October 22, 1999



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

We have audited the financial statements of the Ascension Council on Aging, Inc., as of and for the year ended June 30, 1999, and have issued our report thereon, dated October 22, 1999. We conducted our audit in accordance with generally accepted auditing standards, **Government Auditing Standards**, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the Ascension Council on Aging, Inc. are free of material misstatement, we performed tests of the Council's compliance with certain provisions of laws, regulations and contracts, 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 Governmental Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ascension 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 operations that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Michael R. Choate & Co.
CERTIFIED PUBLIC ACCOUNTANTS

October 22, 1999

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Donaldsonville, Louisiana

June 30, 1999

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Donaldsonville, Louisiana

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COMBINED BALANCE SHEET - ALL FUND TYPES

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1999

	<u>Account Groups</u>				<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	
<u>ASSETS</u>					
Cash	\$200,594	\$635,801	\$ -	\$ -	\$836,395
Accounts receivable	3,869	12,528	-	-	16,397
General fixed assets	-	-	271,118	-	271,118
Amount to be provided to retire long term debt	-	-	-	11,999	11,999
Total assets	<u>\$204,463</u>	<u>\$648,329</u>	<u>\$271,118</u>	<u>\$ 11,999</u>	<u>\$1,135,909</u>
<u>LIABILITIES</u>					
Accounts payable	-	7,525	-	-	7,525
Accumulated unpaid vacation	-	-	-	11,999	11,999
Total liabilities	<u>-</u>	<u>7,525</u>	<u>-</u>	<u>11,999</u>	<u>19,524</u>
<u>FUND BALANCE</u>					
Investment in general fixed assets	-	-	271,118	-	271,118
Fund balance	<u>204,463</u>	<u>640,804</u>	<u>-</u>	<u>-</u>	<u>845,267</u>
Total liabilities and fund balance	<u>\$204,463</u>	<u>\$648,329</u>	<u>\$271,118</u>	<u>\$ -</u>	<u>\$1,135,909</u>

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

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

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ -	\$389,135	\$389,135
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	130,025	130,025
State of Louisiana	22,493	190,700	213,193
Other:			
Contributions	-	43,805	43,805
Contributions in Kind	-	151,309	151,309
Interest	23,237	-	23,237
Miscellaneous	<u>2,290</u>	<u>3,868</u>	<u>6,158</u>
Total revenues	<u>48,020</u>	<u>908,842</u>	<u>956,862</u>
<u>EXPENDITURES</u>			
Expenditures In Kind	-	151,309	151,309
Personnel	-	400,350	400,350
Operating services and supplies	7,164	129,074	136,238
Meals	507	66,211	66,718
Travel	-	1,425	1,425
Capital outlay	-	8,996	8,996
Energy fund	-	26,032	26,032
Other	<u>2,169</u>	<u>13,238</u>	<u>15,407</u>
Total expenditures	<u>9,840</u>	<u>796,635</u>	<u>806,475</u>
Excess of revenues over (under) expenditures	38,180	112,207	150,387

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

EXHIBIT B
Continued

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum only)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	467,146	467,146
Operating transfers out	<u>(22,493)</u>	<u>(444,653)</u>	<u>(467,146)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	15,687	134,700	150,387
<u>FUND BALANCE</u>			
Beginning of year	<u>188,776</u>	<u>506,104</u>	<u>694,880</u>
End of year	<u>\$204,463</u>	<u>\$640,804</u>	<u>\$845,267</u>

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
- GENERAL FUND TYPE

Ascension Council of Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1999

	1999		Variance- Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Capital Area Agency On Aging District II, Inc.	\$ -	\$ -	\$ -
State of Louisiana	22,115	22,493	378
Other:			
Interest	1,500	23,237	21,737
Miscellaneous	-	2,290	2,290
Total revenues	<u>23,615</u>	<u>48,020</u>	<u>24,405</u>
<u>EXPENDITURES</u>			
Operating services and supplies	-	-	-
Meals	1,836	7,164	(5,328)
Other	-	507	(507)
	-	2,169	(2,169)
Total expenditures	<u>1,836</u>	<u>9,840</u>	<u>(8,004)</u>
Excess of revenues over (under) expenditures	21,779	38,180	16,401
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(11,779)	(22,493)	(10,714)
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 10,000</u>	<u>15,687</u>	<u>\$ 5,687</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>188,776</u>	
End of year		<u>\$204,463</u>	

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

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

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1999

	1999		Variance- Favorable (Unfavorable)
	Budget	Actual	
<u>REVENUES</u>			
Ad valorem taxes	\$345,912	\$389,135	\$ 43,223
Intergovernmental:			
Capital Area Agency On Aging District II, Inc.	129,845	130,025	180
State of Louisiana	191,391	190,700	(691)
Other:			-
Contributions	32,860	43,805	10,945
Contributions in Kind	151,309	151,309	-
Miscellaneous	-	3,868	3,868
	<u>851,317</u>	<u>908,842</u>	<u>57,525</u>
<u>EXPENDITURES</u>			
Expenditures in Kind	151,309	151,309	-
Personnel	428,989	400,350	28,639
Operating services and supplies	145,451	129,074	16,377
Meals	64,865	66,211	(1,346)
Travel	3,250	1,425	1,825
Capital outlay	45,872	8,996	36,876
Energy Fund	7,360	26,032	(18,672)
Other	16,000	13,238	2,762
	<u>863,096</u>	<u>796,635</u>	<u>66,461</u>
Excess of revenues over (under) expenditures	(11,779)	112,207	123,986

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

EXHIBIT D
Continued

	1999		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	390,262	467,146	76,884
Operating transfers out	<u>(378,483)</u>	<u>(444,653)</u>	<u>(66,170)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u>-</u>	\$134,700	<u>\$134,700</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>506,104</u>	
End of year		<u>\$640,804</u>	

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

NOTES TO FINANCIAL STATEMENTS

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1999

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 Audits 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. 456 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

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

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of the Council on Aging, are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government 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 Accounting Group. The General Long-term Debt Accounting Group report only the measurement of financial position and is not involved with measurement of changes in fund balance.

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.

Note 1 - Summary of Significant Accounting Policies (continued)

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.

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. Compensated Absences:

For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. The liability has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. An amount is added to this total for social security and medicare taxes. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds in the year in which they are paid or become due on demand to terminate employees. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion.

g. 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.

Note 5 - Transfers

	<u>Transfers Out</u>	<u>Tranfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
Section 18	\$ 83,913	\$ -
Title III C-1	10,781	-
Ascension Millage	314,267	-
Miscellaneous Grants	4,500	-
Title III-B	29,687	-
Title III-F	1,505	-
Title III C-2		
Ascension Millage	-	87,852
Title III C-1		
Ascension Millage	-	18,350
Ascension Millage	-	1,505
III B		29,687
C-2	-	1,807
C-1	-	713
Title III B		
Ascension Millage	-	208,808
Section 18	-	83,913
Miscellaneous Grants	-	4,500
General Fund	-	11,779
Energy Assistance		
Ascension Millage	-	18,502
<u>GENERAL FUND</u>	714	
PCOA	<u>21,779</u>	<u> </u>
Total	<u>\$467,416</u>	<u>\$467,416</u>

Note 6 - Property Taxes

Beginning in 1994, 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, 1999 includes collection of the ad valorem tax, interest income and the payment of state retirement contributions, bond sinking fund payments, and a Parish administration fee.

Note 7 - General Fixed Assets

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

	<u>Balance</u> <u>6-30-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
Furniture and equipment	\$ 72,783	\$ 8,996	\$ -	\$ 81,779
Vehicles	<u>189,339</u>	<u>-</u>	<u>-</u>	<u>189,339</u>
	<u>\$262,122</u>	<u>\$ 8,996</u>	<u>\$ -</u>	<u>\$271,118</u>

SUPPLEMENTARY FINANCIAL INFORMATION

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1999

	<u>Title III-B</u> (Social Services)	<u>Title III-C-1</u> (Congregate Meals)
<u>REVENUES</u>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on Aging District II, Inc. State of Louisiana	37,322 -	18,708 -
Other:		
Miscellaneous	3,868	-
Contributions	-	10,781
Contributions In Kind	<u>106,749</u>	<u>28,672</u>
Total revenues	<u>147,939</u>	<u>58,161</u>
<u>EXPENDITURES</u>		
Expenditures In Kind	106,749	28,672
Personnel	254,968	35,511
Operating services and supplies	59,729	1,458
Meals	-	-
Travel	819	-
Capital Outlay	-	-
Energy Fund	-	-
Other	<u>4,987</u>	<u>89</u>
Total expenditures	<u>427,252</u>	<u>65,730</u>
Excess of revenues over (under) expenditures	(279,313)	(7,569)
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfer in	309,000	18,350
Operating transfer out	<u>(29,687)</u>	<u>(10,781)</u>
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	-	-
<u>FUND BALANCE</u>		
Beginning of year	<u>-</u>	<u>-</u>
End of year	<u>\$ -</u>	<u>\$ -</u>

Title III-C-2 (Home-Delivered Meals)	Title III-D (In home Services)	Senior Center	Title III-F
\$ -	\$ -	\$ -	\$ -
27,221	1,566	31,660	1,828
-	-	-	-
-	-	-	-
13,781	-	-	-
<u>13,248</u>	<u>1,320</u>	<u>-</u>	<u>1,320</u>
<u>54,250</u>	<u>2,886</u>	<u>31,660</u>	<u>3,148</u>
13,248	1,320	-	1,320
52,115	1,566	-	-
9,825	-	31,660	-
66,211	-	-	-
283	-	-	323
-	-	-	-
-	-	-	-
<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>141,832</u>	<u>2,886</u>	<u>31,660</u>	<u>1,643</u>
(87,582)	-	-	1,505
87,582	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,505)</u>
-	-	-	-
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Energy Assistance</u>	<u>Project Independence</u>	<u>Section 18</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	6,180	-	-
State of Louisiana	-	118,071	66,020
Other:			
Miscellaneous	-	-	-
Contributions	1,350	-	17,893
Contributions in Kind	-	-	-
Total revenues	<u>7,530</u>	<u>118,071</u>	<u>83,913</u>
<u>EXPENDITURES</u>			
Expenditures in Kind	-	-	-
Personnel	-	51,078	-
Operating services and supplies	-	26,402	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	26,032	-	-
Other	-	511	-
Total expenditures	<u>26,032</u>	<u>77,991</u>	<u>-</u>
Excess of revenues over (under) expenditures	(18,502)	40,080	83,913
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	18,502	-	-
Operating transfers out	-	-	<u>(83,913)</u>
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	-	40,080	-
<u>FUND BALANCE</u>			
Beginning of year	<u>-</u>	<u>37,094</u>	<u>1,578</u>
End of year	<u>\$ -</u>	<u>\$ 77,174</u>	<u>\$ 1,578</u>

SCHEDULE 1
continued

<u>Audit</u>	<u>Ascension Millage</u>	<u>Miscellaneous Grants</u>	<u>Personal Homecare</u>	<u>Total</u>
\$ -	\$389,135	\$ -	\$ -	\$389,135
1,040	-	4,500	-	130,025
-	-	-	6,609	190,700
-	-	-	-	3,868
-	-	-	-	43,805
-	-	-	-	<u>151,309</u>
<u>1,040</u>	<u>389,135</u>	<u>4,500</u>	<u>6,609</u>	<u>908,842</u>
-	-	-	-	151,309
-	-	-	5,112	400,350
-	-	-	-	129,074
-	-	-	-	66,211
-	-	-	-	1,425
-	8,996	-	-	8,996
-	-	-	-	26,032
<u>1,040</u>	<u>6,461</u>	<u>-</u>	<u>-</u>	<u>13,238</u>
<u>1,040</u>	<u>15,457</u>	<u>-</u>	<u>5,112</u>	<u>796,635</u>
-	373,678	4,500	1,497	112,207
-	33,712	-	-	467,146
<u>-</u>	<u>(314,267)</u>	<u>(4,500)</u>	<u>-</u>	<u>(444,653)</u>
-	93,123	-	1,497	134,700
<u>-</u>	<u>448,997</u>	<u>-</u>	<u>18,435</u>	<u>506,104</u>
<u>\$ -</u>	<u>\$542,120</u>	<u>\$ -</u>	<u>\$ 19,932</u>	<u>\$640,804</u>

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1999

	<u>Medicaid</u>	<u>PCOA</u>	<u>Other Local</u>	<u>Total</u>
<u>REVENUES</u>				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on				
Aging - District II, Inc.	-	-	-	-
State of Louisiana	714	21,779	-	22,493
Other:				
Interest Income	-	-	23,237	23,237
Miscellaneous	-	-	2,290	2,290
In kind	-	-	-	-
Total revenues	<u>714</u>	<u>21,779</u>	<u>25,527</u>	<u>48,020</u>
<u>EXPENDITURES</u>				
Current:				
Operating services				
and supplies	-	-	7,164	7,164
Meals	-	-	507	507
Other	-	-	2,169	2,169
In Kind	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>9,840</u>	<u>9,840</u>
Excess of revenues				
over (under)				
expenditures	714	21,779	15,687	38,180
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(714)</u>	<u>(21,779)</u>	<u>-</u>	<u>(22,493)</u>
Excess (deficiency)				
of revenues and other				
sources over expendi-				
tures and other uses	-	-	15,687	15,687
<u>FUND BALANCE</u>				
Beginning of year	<u>-</u>	<u>-</u>	<u>188,776</u>	<u>188,776</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$204,463</u>	<u>\$204,463</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1999

<u>Grants Passed Through</u> <u>State of Louisiana and</u> <u>Capital Area Agency on</u> <u>Aging</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Program</u> <u>Award</u> <u>Amount</u>	<u>Revenue</u> <u>Recognized</u>	<u>Expenditures</u>
Capital Area Agency on Aging - District II, Inc.				
Title III Part C-1	93.045	\$ 18,333	\$ 18,333	\$ 18,333
Title III Part C-2	93.045	11,863	11,863	11,863
Title III Part B	93.045	31,724	31,724	31,724
Title III Part D	93.046	1,331	1,331	1,331
Title III Part F	93.043	1,554	1,554	1,554
Department of Transporta- tion and Development, State of Louisiana				
UMTA - Section 18 Program State Project # 741-03-0101 Federal Project # LA-18-X012				
	20.509	66,020	66,020	66,020
Department of Social Services, State of Louisiana Office of Family Support				
Project Independence DSS Contract #04632 DOA #355-3133A				
	93.561	118,071	118,071	77,991
Totals		\$248,896	\$248,896	\$208,816

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-B

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	37,322	37,322	-
State of Louisiana	-	-	-
Other:			
Contributions	18,000	-	(18,000)
Contributions in Kind	106,749	106,749	-
Miscellaneous	<u>-</u>	<u>3,868</u>	<u>3,868</u>
Total Revenues	<u>162,071</u>	<u>147,939</u>	<u>(14,132)</u>
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	106,749	106,749	-
Personnel	267,036	254,968	12,068
Operating services and supplies	60,918	59,729	1,189
Meals	-	-	-
Travel	2,025	819	1,206
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	<u>5,800</u>	<u>4,987</u>	<u>813</u>
Total Expenditures	<u>442,528</u>	<u>427,252</u>	<u>15,276</u>
Excess of Revenues over (under) Expenditures	(280,457)	(279,313)	1,144
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	280,457	309,000	28,543
Operating transfers out	<u>-</u>	<u>(29,687)</u>	<u>(29,687)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-1

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	Favorable (Unfavorable) <u>VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	18,708	18,708	-
State of Louisiana	-	-	-
Other:			
Contributions	-	10,781	10,781
Contributions in Kind	<u>28,672</u>	<u>28,672</u>	<u>-</u>
Total Revenues	<u>47,380</u>	<u>58,161</u>	<u>10,781</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	28,672	28,672	-
Personnel	37,657	35,511	2,146
Operating services and supplies	1,448	1,458	(10)
Meals	-	-	-
Travel	180	-	180
Capital outlay	-	-	-
Other	<u>224</u>	<u>89</u>	<u>135</u>
Total Expenditures	<u>68,181</u>	<u>65,730</u>	<u>2,451</u>
Excess of Revenues over (under) Expenditures	(20,801)	(7,569)	13,232
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	20,801	18,350	(2,451)
Operating transfers out	<u>-</u>	<u>(10,781)</u>	<u>(10,781)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-2

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	Favorable (Unfavorable) <u>VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	27,221	27,221	-
State of Louisiana	-	-	-
Other:			
Contributions	13,500	13,781	281
Contributions in Kind	<u>13,248</u>	<u>13,248</u>	<u>-</u>
Total Revenues	<u>53,969</u>	<u>54,250</u>	<u>281</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	13,248	13,248	-
Personnel	53,980	52,115	1,865
Operating services and supplies	10,218	9,825	393
Meals	64,865	66,211	(1,346)
Travel	295	283	12
Capital outlay	-	-	-
Other	<u>367</u>	<u>150</u>	<u>217</u>
Total Expenditures	<u>142,973</u>	<u>141,832</u>	<u>1,141</u>
Excess of Revenues over (under) Expenditures	(89,004)	(87,582)	1,422
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	89,004	87,582	(1,422)
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-D

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	1,566	1,566	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	<u>1,320</u>	<u>1,320</u>	<u>-</u>
Total Revenues	<u>2,886</u>	<u>2,886</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	1,320	1,320	-
Personnel	1,566	1,566	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,886</u>	<u>2,886</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - SENIOR CENTER

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	31,660	31,660	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>31,660</u>	<u>31,660</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	27,260	31,660	(4,400)
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	4,400	-	4,400
Other	-	-	-
Total Expenditures	<u>31,660</u>	<u>31,660</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-F

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	1,828	1,828	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	<u>1,320</u>	<u>1,320</u>	<u>-</u>
Total Revenues	<u>3,148</u>	<u>3,148</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	1,320	1,320	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	750	323	427
Capital outlay	1,078	-	1,078
Energy Fund	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,148</u>	<u>1,643</u>	<u>1,505</u>
Excess of Revenues over (under) Expenditures	-	1,505	1,505
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>(1,505)</u>	<u>(1,505)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - ENERGY ASSISTANCE

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	6,000	6,180	180
State of Louisiana	-	-	-
Other:			
Contributions	1,360	1,350	(10)
Contributions in Kind	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>7,360</u>	<u>7,530</u>	<u>(170)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	7,360	26,032	(18,672)
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>7,360</u>	<u>26,032</u>	<u>(18,672)</u>
Excess of Revenues over (under) Expenditures	-	(18,502)	(18,502)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	18,502	18,502
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - PROJECT INDEPENDENCE

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	Favorable (Unfavorable) <u>VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	118,071	118,071	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
	<u>118,071</u>	<u>118,071</u>	<u>-</u>
Total Revenues			
	<u>118,071</u>	<u>118,071</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	61,450	51,078	10,372
Operating services and supplies	33,607	26,402	7,205
Meals	-	-	-
Travel	-	-	-
Capital outlay	22,294	-	22,294
Energy Fund	-	-	-
Other	720	511	209
	<u>118,071</u>	<u>77,991</u>	<u>40,080</u>
Total Expenditures			
	<u>118,071</u>	<u>77,991</u>	<u>40,080</u>
Excess of Revenues over (under) Expenditures	-	40,080	40,080
<u>OTHER FINANCING SOURCES</u> <u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ 40,080	\$ 40,080

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - SECTION 18

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	66,020	66,020	-
Other:			
Contributions	-	17,893	17,893
Contributions in Kind	-	-	-
Total Revenues	<u>66,020</u>	<u>83,913</u>	<u>17,893</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	66,020	83,913	17,893
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(66,020)</u>	<u>(83,913)</u>	<u>(17,893)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - AUDIT

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	1,040	1,040	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>1,040</u>	<u>1,040</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	<u>1,040</u>	<u>1,040</u>	<u>-</u>
Total Expenditures	<u>1,040</u>	<u>1,040</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - ASCENSION MILLAGE

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$345,912	\$389,135	\$ 43,223
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>345,912</u>	<u>389,135</u>	<u>43,223</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	12,000	-	12,000
Meals	-	-	-
Travel	-	-	-
Capital outlay	22,500	8,996	13,504
Energy Fund	-	-	-
Other	<u>3,449</u>	<u>6,461</u>	<u>(3,012)</u>
Total Expenditures	<u>37,949</u>	<u>15,457</u>	<u>22,492</u>
Excess of Revenues over (under) Expenditures	307,963	373,678	65,715
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	33,712	33,712
Operating transfers out	<u>(307,963)</u>	<u>(314,267)</u>	<u>(6,304)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ 93,123</u>	<u>\$ 93,123</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - MISCELLANEOUS GRANTS

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	4,500	4,500	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	4,500	4,500	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(4,500)</u>	<u>(4,500)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - PERSONAL HOMECARE

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	7,300	6,609	(691)
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>7,300</u>	<u>6,609</u>	<u>(691)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	7,300	5,112	2,188
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	-	-	-
Total Expenditures	<u>7,300</u>	<u>5,112</u>	<u>2,188</u>
Excess of Revenues over (under) Expenditures	-	1,497	1,497
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ 1,497</u>	<u>\$ 1,497</u>

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
 BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL FUND - PCOA
 ASCENSION COUNCIL ON AGING
 DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1999

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II Inc.	-	-	-
State of Louisiana	21,779	21,779	-
Other:			
Contributions	-	-	-
Contributions in Kind	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>21,779</u>	<u>21,779</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travels	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	<u>21,779</u>	<u>21,779</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(11,779)</u>	<u>(21,779)</u>	<u>10,000</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>

**COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN
GENERAL FIXED ASSETS**

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1999

	Balance June 30, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1999</u>
General Fixed Assets:				
Vehicles	\$189,339	\$ -	\$ -	\$189,339
Office Furniture and Equipment	<u>72,783</u>	<u>8,996</u>	<u>-</u>	<u>81,779</u>
Total Fixed Assets	<u>\$262,122</u>	<u>\$ 8,996</u>	<u>\$ -</u>	<u>\$271,118</u>
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 18	15,293	-	-	15,293
Millage	166,351	12,008	-	178,359
Title III C-2	7,921	-	753	7,168
Title III B	7,152	-	753	6,399
Title III C-1	9,551	-	753	8,798
Section 16	31,248	-	-	31,248
Project				
Independence	12,869	-	-	12,869
Senior center	10,983	-	753	10,230
Senior Activities	<u>754</u>	<u>-</u>	<u>-</u>	<u>754</u>
Total Investments in General Fixed Assets	<u>\$262,122</u>	<u>\$ 12,008</u>	<u>\$ 3,012*</u>	<u>\$271,118</u>

* Transfers to other programs

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA

YEAR 2000 SUPPLEMENTARY INFORMATION

JUNE 30, 1999

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Council's operations.

The Council has purchased new computer equipment to address Year 2000 issues for its computer systems and other electronic equipment critical to conducting business.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Council is or will be year 2000 ready, that the Council's remediation efforts will be successful in whole or in part, or that parties with whom the Council does business will be year 2000 ready.

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and Compliance

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1999

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

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1999

I MATERIAL DEFICIENCIES

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