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FINANCIAL REPORT

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

June 30, 1998

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

Release Date OCT 28 1998

FINANCIAL REPORT

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

June 30, 1998

**MICHAEL R. CHOATE
Certified Public Accountant**



MICHAEL R. CHOATE & COMPANY, CPAs
A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

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5001 Hwy. 190, Suite B-6
Covington, LA 70433
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To The Board of Directors,
Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

I have audited the accompanying general purpose financial statements of the Ascension Council on Aging, Inc., Donaldsonville, Louisiana, as of and for the year ended June 30, 1998. 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." Those 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 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. 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 Ascension Council on Aging, Inc., Donaldsonville, Louisiana, as of June 30, 1998, 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, 1998, on my consideration of Ascension Council on Aging, Inc.'s internal control structure and a report dated September 30, 1998, on its compliance with laws and regulations.

My 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 of the Ascension 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, 1998

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Donaldsonville, Louisiana

June 30, 1998

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Donaldsonville, Louisiana

June 30, 1998

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COMBINED BALANCE SHEET - ALL FUND TYPES

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1998

	<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	\$186,111	\$463,115	\$ -	\$ -	\$649,226
Accounts receivable	1,539	45,424	-	-	46,963
General fixed assets	-	-	262,122	-	262,122
Amount to be provided to retire long term Debt	-	-	-	8,932	8,932
Total assets	<u>\$187,650</u>	<u>\$508,539</u>	<u>\$262,122</u>	<u>\$ 8,932</u>	<u>\$967,243</u>
<u>LIABILITIES</u>					
Accounts Payable	-	1,309	-	-	1,309
Accumulated Unpaid Vacation	-	-	-	8,932	8,932
Total liabilities	<u>-</u>	<u>1,309</u>	<u>-</u>	<u>8,932</u>	<u>10,241</u>
<u>FUND BALANCE</u>					
Investment in general fixed assets	-	-	262,122	-	262,122
Fund balance	<u>187,650</u>	<u>507,230</u>	<u>-</u>	<u>-</u>	<u>694,880</u>
Total liabilities and fund balance	<u>\$187,650</u>	<u>\$508,539</u>	<u>\$262,122</u>	<u>\$ 8,932</u>	<u>\$967,243</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, 1998

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ -	\$484,948	\$484,948
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	128,741	128,741
State of Louisiana	12,409	202,151	214,560
Other:			
Contributions	-	31,155	31,155
Contributions In Kind	-	148,140	148,140
Interest	22,691	-	22,691
Miscellaneous	<u>1,373</u>	<u>3,944</u>	<u>5,317</u>
Total revenues	<u>36,473</u>	<u>999,079</u>	<u>1,035,552</u>
<u>EXPENDITURES</u>			
Expenditures In Kind	-	148,140	148,140
Personnel	-	377,433	377,433
Operating services and supplies	5,430	116,611	122,041
Meals	270	63,822	64,092
Travel	-	3,028	3,028
Capital outlay	-	19,079	19,079
Energy fund	-	18,750	18,750
Other	<u>2,002</u>	<u>16,699</u>	<u>18,701</u>
Total expenditures	<u>7,702</u>	<u>763,562</u>	<u>771,264</u>
Excess of revenues over (under) expenditures	28,771	235,517	264,288

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	-	385,839	385,839
Operating transfers out	<u>(12,409)</u>	<u>(373,430)</u>	<u>(385,839)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	16,362	247,926	264,288
<u>FUND BALANCE</u>			
Beginning of year	<u>171,288</u>	<u>259,304</u>	<u>430,592</u>
End of year	<u>\$187,650</u>	<u>\$507,230</u>	<u>\$694,880</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 on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1998

	<u>1998</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Capital Area Agency on Aging District II, Inc. State of Louisiana	\$ - 12,199	\$ - 12,409	\$ - 210
Other:			
Interest	2,000	22,691	20,691
Miscellaneous	-	1,373	1,373
Total revenues	<u>14,199</u>	<u>36,473</u>	<u>22,274</u>
<u>EXPENDITURES</u>			
Personnel	-	-	-
Operating services and supplies	2,420	5,430	(3,010)
Meals	-	270	(270)
Travel	-	-	-
Capital outlay	-	-	-
Other	-	2,002	(2,002)
Total expenditures	<u>2,420</u>	<u>7,702</u>	<u>(5,282)</u>
Excess of revenues over (under) expenditures	11,779	28,771	16,992
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(11,779)</u>	<u>(12,409)</u>	<u>(630)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	16,362	<u>\$ 16,362</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>171,288</u>	
End of year		<u>\$187,650</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, 1998

	1998		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$283,968	\$484,948	\$200,980
Intergovernmental:			
Capital Area Agency on Aging District II, Inc. State of Louisiana	127,540 208,518	128,741 202,151	1,201 (6,367)
Other:			
Contributions	29,500	31,155	1,655
Contributions In Kind	148,140	148,140	-
Miscellaneous	<u>2,760</u>	<u>3,944</u>	<u>1,184</u>
Total revenues	<u>800,426</u>	<u>999,079</u>	<u>198,653</u>
<u>EXPENDITURES</u>			
Expenditures In Kind	148,140	148,140	-
Personnel	389,947	377,433	12,514
Operating service and supplies	121,178	116,611	4,567
Meals	63,442	63,822	(380)
Travel	3,150	3,028	122
Capital outlay	42,837	19,079	23,758
Energy Fund	20,160	18,750	1,410
Other	<u>23,251</u>	<u>16,699</u>	<u>6,552</u>
Total expenditures	<u>812,105</u>	<u>763,562</u>	<u>48,543</u>
Excess of revenues over (under) expenditures	(11,679)	235,517	247,196

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

	1998		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	389,054	385,839	(3,215)
Operating transfers out	<u>(377,275)</u>	<u>(373,430)</u>	<u>3,845</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 100</u>	247,926	<u>\$247,826</u>
 <u>FUND BALANCE</u>			
Beginning of year		<u>259,304</u>	
End of year		<u>\$507,230</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, 1998

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>Transfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
Section 18	\$ 89,519	\$ -
Senior Center	31,660	-
Title III C-2	-	87,113
Title III C-1	10,813	10,231
Title III D	-	2,943
Title III B	-	285,201
Energy Assistance	-	351
Title III F	-	-
Ascension Millage	235,890	-
Audit	1,048	-
Miscellaneous Grants	4,500	-
<u>GENERAL FUND</u>	<u>12,409</u>	<u>-</u>
Total	<u>\$385,839</u>	<u>\$385,839</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, 1998 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>6-30-97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-98</u>
Furniture and equipment	\$ 69,964	\$ 2,819	\$ -	\$ 70,783
Vehicles	<u>173,079</u>	<u>16,260</u>	<u>-</u>	<u>189,339</u>
	<u>\$243,043</u>	<u>\$ 19,079</u>	<u>\$ -</u>	<u>\$262,122</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, 1998

	<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	35,689 -	18,539 -
Other:		
Miscellaneous	3,944	-
Contributions	-	10,813
Contributions In Kind	<u>105,240</u>	<u>27,225</u>
Total revenues	<u>144,873</u>	<u>56,577</u>
<u>EXPENDITURES</u>		
Expenditures In Kind	105,240	27,225
Personnel	238,035	25,359
Operating services and supplies	74,429	2,767
Meals	-	-
Travel	2,736	53
Capital Outlay	-	-
Energy Fund	-	-
Other	<u>9,634</u>	<u>591</u>
Total expenditures	<u>430,074</u>	<u>55,995</u>
Excess of revenues over (under) expenditures	(285,201)	582
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfer in	285,201	10,231
Operating transfer out	<u>-</u>	<u>(10,813)</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
\$ -	\$ -	\$ -	\$ -
26,843	1,982	31,660	1,779
-	-	-	-
-	-	-	-
13,373	-	-	-
<u>13,035</u>	<u>1,320</u>	<u>-</u>	<u>1,320</u>
<u>53,251</u>	<u>3,302</u>	<u>31,660</u>	<u>3,099</u>
13,035	1,320	-	1,320
49,135	4,925	-	1,779
12,849	-	-	-
63,822	-	-	-
239	-	-	-
-	-	-	-
-	-	-	-
<u>1,284</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>140,364</u>	<u>6,245</u>	<u>-</u>	<u>3,099</u>
(87,113)	(2,943)	31,660	-
87,113	-	-	-
<u>-</u>	<u>2,943</u>	<u>(31,660)</u>	<u>-</u>
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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. State of Louisiana	6,701 -	- 110,902	- 83,909
Other:			
Miscellaneous	-	-	-
Contributions	1,359	-	5,610
Contributions In Kind	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>8,060</u>	<u>110,902</u>	<u>89,519</u>
<u>EXPENDITURES</u>			
Expenditures In Kind	-	-	-
Personnel	-	50,860	-
Operating services and supplies	-	26,566	-
Meals	-	-	-
Travel	-	-	-
Capital Outlay	-	2,577	-
Energy Fund	9,029	-	-
Other	<u>-</u>	<u>632</u>	<u>-</u>
Total expenditures	<u>9,029</u>	<u>80,635</u>	<u>-</u>
Excess of revenues over (under) expenditures	(969)	30,267	89,519
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer in	351	-	-
Operating transfer out	<u>(-)</u>	<u>-</u>	<u>(89,519)</u>
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	(618)	30,267	-
<u>FUND BALANCE</u>			
Beginning of year	<u>618</u>	<u>6,827</u>	<u>1,578</u>
End of year	<u>\$ -</u>	<u>\$ 37,094</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>
\$ -	\$484,948	\$ -	\$ -	\$484,948
1,048	-	4,500	-	128,741
-	-	-	7,340	202,151
-	-	-	-	3,944
-	-	-	-	31,155
-	-	-	-	148,140
<u>1,048</u>	<u>484,948</u>	<u>4,500</u>	<u>7,340</u>	<u>999,079</u>
-	-	-	-	148,140
-	-	-	7,340	377,433
-	-	-	-	116,611
-	-	-	-	63,822
-	-	-	-	3,028
-	16,502	-	-	19,079
-	9,721	-	-	18,750
-	4,558	-	-	16,699
<u>-</u>	<u>30,781</u>	<u>-</u>	<u>7,340</u>	<u>763,562</u>
1,048	454,167	4,500	-	235,517
<u>(1,048)</u>	<u>(235,890)</u>	<u>(4,500)</u>	<u>-</u>	<u>385,839</u> <u>(373,430)</u>
-	218,277	-	-	247,926
<u>1,126</u>	<u>230,720</u>	<u>-</u>	<u>18,435</u>	<u>259,304</u>
<u>\$ 1,126</u>	<u>\$448,997</u>	<u>\$ -</u>	<u>\$ 18,435</u>	<u>\$507,230</u>

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1998

	<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	630	11,779	-	12,409
Other:				
Interest Income	-	-	22,691	22,691
Miscellaneous	-	-	1,373	1,373
In kind	-	-	-	-
Total revenues	<u>630</u>	<u>11,779</u>	<u>24,064</u>	<u>36,473</u>
<u>EXPENDITURES</u>				
Current:				
Operating services				
and supplies	-	-	5,430	5,430
Meals	-	-	270	270
Other	-	-	2,002	2,002
In Kind	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>7,702</u>	<u>7,702</u>
Excess of revenues				
over (under)				
expenditures	630	11,779	16,362	28,771
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(630)</u>	<u>(11,779)</u>	<u>-</u>	<u>(12,409)</u>
Excess (deficiency)				
of revenues and other				
sources over expendi-				
tures and other uses	-	-	16,362	16,362
<u>FUND BALANCE</u>				
Beginning of year	<u>-</u>	<u>-</u>	<u>171,288</u>	<u>171,288</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$187,650</u>	<u>\$187,650</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1998

Grants Passed Through
State of Louisiana and
Capital Area Agency on
Aging

Capital Area Agency on
Aging - District II, Inc.

	<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>
Title III Part C-1	93.045	\$ 17,926	\$ 17,926	\$ 17,926
Title III Part C-2	93.045	11,542	11,542	11,542
Title III Part B	93.045	30,336	30,336	30,336
Title III Part D	93.046	1,685	1,685	1,685
Title III Part F	93.043	1,512	1,512	1,512

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	83,909	83,909	83,909
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Department of Social
Services,
State of Louisiana
Office of Family Support

Project Independence
DSS Contract #04632
DOA #355-3133A

	93.561	<u>110,902</u>	<u>110,902</u>	<u>80,635</u>
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Totals		<u>\$257,812</u>	<u>\$257,812</u>	<u>\$227,545</u>
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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, 1998

<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.	35,689	35,689	-
State of Louisiana	-	-	-
Other:			
Contributions	6,000	-	(6,000)
Contributions in Kind	105,240	105,240	-
Miscellaneous	<u>-</u>	<u>3,944</u>	<u>3,944</u>
Total Revenues	<u>146,929</u>	<u>144,873</u>	<u>(2,056)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	105,240	105,240	-
Personnel	239,489	238,035	1,454
Operating services and supplies	76,590	74,429	2,161
Meals	-	-	-
Travel	2,821	2,736	85
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	<u>11,556</u>	<u>9,634</u>	<u>1,922</u>
Total Expenditures	<u>435,696</u>	<u>430,074</u>	<u>5,622</u>
Excess of Revenues over (under) Expenditures	(288,767)	(285,201)	3,566
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	288,767	285,201	(3,566)
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 C-1

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<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.	18,539	18,539	-
State of Louisiana	-	-	-
Other:			
Contributions	10,000	10,813	813
Contributions in Kind	<u>27,225</u>	<u>27,225</u>	<u>-</u>
Total Revenues	<u>55,764</u>	<u>56,577</u>	<u>813</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	27,225	27,225	-
Personnel	24,994	25,359	(365)
Operating services and supplies	2,929	2,767	162
Meals	-	-	-
Travel	102	53	49
Capital outlay	-	-	-
Other	<u>745</u>	<u>591</u>	<u>154</u>
Total Expenditures	<u>55,995</u>	<u>55,995</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(231)	582	813
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	10,231	10,231	-
Operating transfers out	<u>(10,000)</u>	<u>(10,813)</u>	<u>(813)</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, 1998

<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.	26,943	26,843	(100)
State of Louisiana	-	-	-
Other:			
Contributions	13,500	13,373	(127)
Contributions in Kind	<u>13,035</u>	<u>13,035</u>	<u>-</u>
Total Revenues	<u>53,478</u>	<u>53,251</u>	<u>(227)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	13,035	13,035	-
Personnel	48,930	49,135	(205)
Operating services and supplies	13,199	12,849	350
Meals	63,442	63,822	(380)
Travel	227	239	(12)
Capital outlay	-	-	-
Other	<u>1,658</u>	<u>1,284</u>	<u>374</u>
Total Expenditures	<u>140,491</u>	<u>140,364</u>	<u>127</u>
Excess of Revenues over (under) Expenditures	(87,013)	(87,113)	(100)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	87,113	87,113	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ (100)</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, 1998

<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.	1,982	1,982	-
State of Louisiana	-	-	-
Other:			
Contributions	1,320	1,320	-
Contributions in Kind	-	-	-
Total Revenues	<u>3,302</u>	<u>3,302</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	1,320	1,320	-
Personnel	4,925	4,925	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	-	-	-
Total Expenditures	<u>6,245</u>	<u>6,245</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	(2,943)	(2,943)	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	2,943	2,943	-
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 - SENIOR CENTER

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<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.	31,660	31,660	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
	<u>31,660</u>	<u>31,660</u>	<u>-</u>
Total Revenues			
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
Excess of Revenues over (under) Expenditures	31,660	31,660	-
<u>OTHER FINANCING SOURCES</u> <u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(31,660)</u>	<u>(31,660)</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-F

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<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.	1,779	1,779	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	<u>1,320</u>	<u>1,320</u>	<u>-</u>
Total Revenues	<u>3,099</u>	<u>3,099</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	1,320	1,320	-
Personnel	1,779	1,779	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,099</u>	<u>3,099</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 - ENERGY ASSISTANCE

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<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.	5,400	6,701	1,301
State of Louisiana	-	-	-
Other:			
Contributions	2,760	1,359	(1,401)
Contributions in Kind	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>8,160</u>	<u>8,060</u>	<u>(100)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	8,160	9,029	(869)
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>8,160</u>	<u>9,029</u>	<u>(869)</u>
Excess of Revenues over (under) Expenditures	-	(969)	(969)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	351	351
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>\$ (618)</u>	<u>\$ (618)</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, 1998

<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	110,902	110,902	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>110,902</u>	<u>110,902</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	56,123	50,860	5,263
Operating services and supplies	28,460	26,566	1,894
Meals	-	-	-
Travel	-	-	-
Capital outlay	25,577	2,577	23,000
Energy Fund	-	-	-
Other	<u>742</u>	<u>632</u>	<u>110</u>
Total Expenditures	<u>110,902</u>	<u>80,635</u>	<u>30,267</u>
Excess of Revenues over (under) Expenditures	-	30,267	30,267
 <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>\$ 30,267</u>	<u>\$ 30,267</u>

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, 1998

<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	83,909	83,909	-
Other:			
Contributions	-	5,610	5,610
Contributions in Kind	-	-	-
Total Revenues	<u>83,909</u>	<u>89,519</u>	<u>5,610</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	83,909	89,519	5,610
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(83,909)</u>	<u>(89,519)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,610</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, 1998

<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.	1,048	1,048	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>1,048</u>	<u>1,048</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	1,048	1,048	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(1,048)</u>	<u>(1,048)</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 - ASCENSION MILLAGE

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 1998

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>Favorable (Unfavorable) VARIANCE</u>
Ad valorem taxes	\$283,968	\$484,948	\$200,980
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>283,968</u>	<u>484,948</u>	<u>200,980</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	17,260	16,502	758
Energy Fund	12,000	9,721	2,279
Other	<u>8,550</u>	<u>4,558</u>	<u>3,992</u>
Total Expenditures	<u>37,810</u>	<u>30,781</u>	<u>7,029</u>
Excess of Revenues over (under) Expenditures	246,158	454,167	208,009
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(246,158)</u>	<u>(235,890)</u>	<u>10,268</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$218,277</u>	<u>\$218,277</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, 1998

<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, 1998

<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	13,707	7,340	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>13,707</u>	<u>7,340</u>	<u>(6,367)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	13,707	7,340	6,367
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy Fund	-	-	-
Other	-	-	-
Total Expenditures	<u>13,707</u>	<u>7,340</u>	<u>6,367</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>

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, 1998

	Balance June 30, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1998</u>
General Fixed Assets:				
Vehicles	\$173,079	\$ 16,260	\$ -	\$189,339
Office Furniture and Equipment	<u>69,964</u>	<u>2,819</u>	<u>-</u>	<u>70,783</u>
Total Fixed Assets	<u>\$243,043</u>	<u>\$ 19,079</u>	<u>\$ -</u>	<u>\$262,122</u>
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 18	15,293	-	-	15,293
Millage	149,849	16,502	-	166,351
Title III C-2	7,921	-	-	7,921
Title III B	7,152	-	-	7,152
Title III C-1	9,551	-	-	9,551
Section 16	31,248	-	-	31,248
Project				
Independence	10,292	2,577	-	12,869
Senior center	10,983	-	-	10,983
Senior Activities	<u>754</u>	<u>-</u>	<u>-</u>	<u>754</u>
Total Investments in General Fixed Assets	<u>\$243,043</u>	<u>\$ 19,079</u>	<u>\$ -</u>	<u>\$262,122</u>

SEPARATE AUDITOR'S REPORTS

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, 1998, and have issued my report thereon dated September 30, 1998.

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.

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, 1998

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, 1998, and have issued my report thereon dated September 30, 1998.

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, 1998:

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.

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.


Certified Public Accountant

Baton Rouge, Louisiana
September 30, 1998

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

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, 1998, and have issued my report thereon dated September 30, 1998.

In connection with my audit of the general purpose financial statements of Ascension 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-133, "Audits of State and Local Governments," I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1998. As required by OMB Circular A-133, 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.

With respect to the items tested, the results of those 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 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. Choate
Certified Public Accountant

Baton Rouge, Louisiana
September 30, 1998

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
Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

I have audited the general purpose financial statements of the Ascension Council on Aging, Inc., for the year ended June 30, 1998, and have issued my report thereon dated September 30, 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 |

The management of the Ascension 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, resource use is 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, 1998, the Ascension Council on Aging, Inc. had no major federal financial assistance programs and expended \$227,545 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

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 Ascension 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 Ascension 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 Ascension Council on Aging, Inc.

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 purposes. 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.


Certified Public Accountant

Baton Rouge, Louisiana
September 30, 1998

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and Compliance

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1998

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, 1998

I MATERIAL DEFICIENCIES

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

EXIT CONFERENCE

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1998

The exit conference was held on September 30, 1998 the last day of field work of the audit. Those in attendance were Michael R. Choate, Certified Public Accountant; and Grace Garon, Executive Director of the Council. The observations and findings of the audit were discussed.