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FINANCIAL REPORT

**ASSOCIATION COUNCIL ON AGING, INC.
BIRMINGHAM, LOUISIANA**

June 28, 1963

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

Release Date 11-9-63

FINANCIAL REPORT

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

June 30, 2003

**MICHAEL R. CREATH & COMPANY
Certified Public Accountants**



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INDEPENDENT AUDITOR'S REPORT

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana, USA

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, 2003 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, and 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., as of June 30, 2003, 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 September 29, 2003, 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., 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, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Michael R. Choate & Co
CERTIFIED PUBLIC ACCOUNTANTS

September 25, 2003



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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, USA

We have audited the financial statements of the Ascension Council on Aging, Inc., as of and for the year ended June 30, 2003, and have issued our report thereon, dated September 29, 2003. We conducted our audit in accordance with generally accepted auditing standards, and 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered 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

September 29, 2003

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Donaldsonville, Louisiana

June 30, 2003

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Donaldsonville, Louisiana

June 30, 2003

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EXHIBIT A**COMBINED BALANCE SHEET - ALL FUND TYPES**

Assessment Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 2003

	<u>Account Groups</u>				
	<u>General</u>	<u>Special Revenues</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	<u>Total (Commemoration Only)</u>
<u>ASSETS</u>					
Cash	\$285,620	\$468,503	\$ -	\$ -	\$ 754,123
Accounts receivable	804	18,941	-	-	19,745
Prepaid expenses	-	15,373	-	-	15,373
Deposit on vehicles	-	38,218	-	-	38,218
General fixed assets	-	-	242,824	-	242,824
Amount to be provided to retire long term debt	-	-	-	14,714	14,714
Total assets	\$286,424	\$542,135	\$242,824	\$ 14,714	\$1,086,115
<u>LIABILITIES</u>					
Accounts payable	-	81,555	-	-	81,555
Accumulated unpaid vacation	-	-	-	14,714	14,714
Total liabilities	-	81,555	-	14,714	96,269
<u>FUND BALANCE</u>					
Investment in general fixed assets	-	-	242,824	-	242,824
Fund balance	286,424	460,622	-	-	747,046
Total liabilities and fund balance	\$286,424	\$542,135	\$242,824	\$ 14,714	\$1,086,115

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

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

Association Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 2000

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES</u>			
All valorem taxes	\$ -	\$523,715	\$523,715
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	148,778	148,778
State of Louisiana	-	157,601	157,601
Dept of Trans & Development	-	62,160	62,160
Dept of Social Services	-	-	-
Governor's office of Elderly Affairs	10,120	-	10,120
Dept of Health & Hospitals	126	-	126
Other:			
Contributions	-	26,365	26,365
Contributions in kind	-	150,255	150,255
Interest	12,873	-	12,873
Miscellaneous	<u>623</u>	<u>6,267</u>	<u>6,890</u>
Total revenues	<u>31,924</u>	<u>1,073,108</u>	<u>1,105,032</u>
<u>EXPENDITURES</u>			
Expenditures in kind	-	150,255	150,255
Personnel	-	539,130	539,130
Operating services and supplies	-	161,431	161,431
Meals	-	87,713	87,713
Travel	-	3,734	3,734
Capital outlay	-	6,155	6,155
Energy assistance	-	32,571	32,571
Other	2,013	35,009	37,022
Other - Facility Renovation	<u>-</u>	<u>451,905</u>	<u>451,905</u>
Total expenditures	<u>2,013</u>	<u>1,468,063</u>	<u>1,470,076</u>
Excess of revenues over (under) expenditures	29,911	(394,955)	(365,044)

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

EXHIBIT E
Continued

	<u>General</u>	<u>Special Revenues</u>	<u>Total (Memorandum only)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	"	490,589	490,589
Operating transfers out	<u>(118,180)</u>	<u>(472,483)</u>	<u>(490,589)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	11,791	(376,814)	(365,043)
<u>FUND BALANCE</u>			
Beginning of year	<u>284,781</u>	<u>837,814</u>	<u>1,122,165</u>
End of year	<u>\$296,572</u>	<u>\$460,992</u>	<u>\$ 757,122</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

Association Council of Aging, Inc.
 Donaldsonville, Louisiana

For the year ended June 30, 2003

	<u>2003</u>		<u>Variance- Favorable (Unfavorable)</u>
	<u>Budget</u>	<u>Actual</u>	
<u>REVENUES</u>			
Intergovernmental:			
Capital Area Agency			
On Aging District II,			
Inc.	\$ -	\$ -	\$ -
State of Louisiana			
Governor's Office of			
Elderly Affairs	21,779	22,120	(3,341)
Dept. of Health			
& Hospitals	420	126	(294)
Other:			
Interest	25,000	12,973	(12,027)
Miscellaneous	-	685	685
Total revenues	<u>47,199</u>	<u>31,804</u>	<u>(15,395)</u>
<u>EXPENDITURES</u>			
Operating services			
and supplies	420	-	420
Meals	-	-	-
Other	-	2,013	(2,013)
Total expenditures	<u>420</u>	<u>2,013</u>	<u>(1,593)</u>
Excess of revenues			
over (under)			
expenditures	46,779	29,791	(16,988)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(21,779)	(12,120)	9,659
Excess (deficiency)			
of revenues and other			
sources over expendi-			
tures and other uses	21,779	11,771	(10,008)
<u>FUND BALANCE</u>			
Beginning of year		284,781	
End of year		<u>\$286,522</u>	

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

EXHIBIT D

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

Assessment Council on Aging, Inc.
 Donaldsonville, Louisiana

For the year ended June 30, 2003

	<u>2003</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 469,763	\$ 523,715	\$ 53,952
Intergovernmental:			
Capital Area Agency			
On Aging District II,			
Inc.	138,888	146,778	7,890
State of Louisiana			
Dept of Trans & Development	145,888	157,601	11,713
Dept of Social Services	62,160	62,160	-
Other:			
Contributions	11,600	26,363	15,763
Contributions in Kind	158,255	158,255	-
Miscellaneous	6,131	6,237	2,106
Total revenues	<u>982,343</u>	<u>1,075,108</u>	<u>92,866</u>
<u>EXPENDITURES</u>			
Expenditures in Kind	150,255	150,255	-
Personnel	542,356	539,130	3,226
Operating services			
and supplies	146,788	161,611	(14,823)
Meals	76,888	87,719	(11,713)
Travel	3,800	3,784	(16)
Capital outlay	30,888	6,188	24,699
Energy assistance	37,900	32,571	(4,329)
Other	25,600	25,008	(5,592)
Other - Facility Renovation	<u>428,200</u>	<u>431,805</u>	<u>(3,605)</u>
Total expenditures	<u>1,426,503</u>	<u>1,468,042</u>	<u>(41,539)</u>
Excess of revenues			
over (under)			
expenditures	(444,241)	(392,934)	51,307

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

EXHIBIT D
Continued

	<u>2003</u>		<u>Variance-</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ 451,300	\$ 490,589	\$ 39,289
Operating transfers out	<u>(429,501)</u>	<u>(472,469)</u>	<u>(42,968)</u>
Excess (deficiency)			
of revenues and other			
sources over expendi-			
tures and other uses	<u>\$ (624,462)</u>	<u>(376,814)</u>	<u>\$ 247,648</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>837,424</u>	
End of year		<u>\$ 460,610</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, 2013

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

Note 1 - Summary Of Significant Accounting Policies (continued)Governmental Fund Types (continued):

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 special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. Most of the Council's special revenue funds are provided by OSHA. The Title III Funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to Council.

The following are the funds which comprise the Council's Special Revenue Funds:

Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as, information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

Title III C-1 Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

Title III C-2 Fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons.

Title III-D Fund

The III-D Fund is used to account for funds used for disease prevention and health promotion activities of services, such as: (1) equipment and materials (seals to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals".

Title III-E Fund

The Title III-E Fund is used to account for funds which are used to provide continuing education services to assist individuals to acquire knowledge about services and/or caregiving role and needs.

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Ascension Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

Utility Assistance Fund

The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and employees and remit the funds directly to the council or to the Louisiana Association of Councils on Aging (LACOA), which in turn remits funds relating to Ascension Parish to the Council. These funds are used to provide financial assistance to the elderly for the payment of their utility bills.

The following are the funds which comprise the Council's General Fund:

FOCA Fund - The FOCA fund accounts for the supplemental unrestricted revenues provided through the Governor's Office of Elderly Affairs.

Other Local - Other Local funds accounts for interest income and miscellaneous unrestricted revenue.

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 reports 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 Council's 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. 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 terminated 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 Director's 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 - New Reporting Standard

In June 1999, The Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Council is required to implement this standard for the fiscal year ending June 30, 2004. The Council has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

EXHIBIT B
continued

Note 8 - Transfers

	<u>Transfers Out</u>	<u>Transfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
Title III B	\$ 13,500	\$ -
Title III C-1	7,924	-
Section 5311	29,692	-
Ascension Millage	389,407	-
Supplemental Senior Center	3,825	-
Personal Care Attendant	8,051	-
Title III B		
Ascension Millage	-	239,189
III C-1	-	7,924
FOGA	-	18,120
Supplemental Senior Center	-	3,825
Section 5311	-	29,692
Personal Care Attendant	-	8,051
Title III C-1		
Ascension Millage	-	24,431
Title III C-2		
Ascension Millage	-	126,877
III B	-	33,540
<u>GENERAL FUND</u>		
FOGA	18,120	-
Total	<u>\$ 490,383</u>	<u>\$ 490,383</u>

EXHIBIT E
continued

Note 7 - Property Taxes

Parish Ad valorem taxes are levied on real property in Ascension Parish each year to finance the budget of the Council. Taxes are billed and collected by the 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, 2003 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. The tax was scheduled to expire December 31, 2003, but was renewed for another 10 years.

Note 8 - General Fixed Assets

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

	<u>Balance</u> <u>6-30-02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-03</u>
Furniture and equipment	\$22,291	\$ 4,195	\$ -	\$ 26,486
Vehicles	<u>237,266</u>	<u>-</u>	<u>22,088</u>	<u>214,378</u>
	<u>\$259,557</u>	<u>\$ 4,195</u>	<u>\$ 22,088</u>	<u>\$241,664</u>

Note 9 - Deposits With Financial Institutions

At June 30, 2003, The Council had bank balances totaling \$764,211. Bank balances totaling \$100,000 are insured by Federal deposit insurance while deposits of \$664,211 are collateralized by securities held by the depository bank in the Council's name.

Note 10 - Accounts Receivable

Accounts receivable at June 30, 2003 included the following funds:

Special Revenues

Title III B	\$ 338
Title III C-1	338
Title III B	210
Title III E	673
Project Independence	16,444
Assessment Millage	10
Utility Assistance	244

General Fund

Medicaid	128
Medical Alert	<u>788</u>

Total	<u>\$12,815</u>
-------	-----------------

Note 11 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Note 12 - Related Party Transactions

The Council has engaged Henry L. Chauvin, Architect to provide architectural services for renovation of the Gonzales facility. The total construction costs were \$443,233 and the architect fees to Mr. Chauvin were \$34,350. Mr. Chauvin is on the board of directors of the Council.

SUPPLEMENTARY FINANCIAL INFORMATION

COMBINED SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL REVENUE FUNDS

Association Council on Aging, Inc.
 Donaldsonville, Louisiana

For the year ended June 30, 2022

	<u>Title III-B</u> <u>(Special</u> <u>Services)</u>	<u>Title III-C-1</u> <u>(Congregate</u> <u>Meals)</u>
<u>REVENUES</u>		
Ad valorem taxes	\$ -	\$ -
Intergovernmental:		
Capital Area Agency on		
Aging District II, Inc.	50,846	18,766
State of Louisiana	-	-
Other:		
Miscellaneous	-	-
Contributions	9,999	7,924
Contributions In Kind	<u>101,138</u>	<u>11,994</u>
Total revenues	<u>157,686</u>	<u>38,626</u>
<u>EXPENDITURES</u>		
Expenditures In Kind	101,138	11,994
Personnel	323,424	41,646
Operating services and		
supplies	68,167	1,162
Meals	-	-
Travel	2,889	88
Capital Outlay	-	-
Utility Assistance	-	-
Other	1,903	96
Other - Facility Renovation	<u>-</u>	<u>-</u>
Total expenditures	<u>429,817</u>	<u>53,126</u>
Excess of revenues over		
(under) expenditures	(272,131)	(14,497)
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfer in	303,711	24,421
Operating transfer out	<u>(33,500)</u>	<u>(7,894)</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>

SCHEDULE 2

<u>Title III-C-2</u> <u>(Home-Delivered</u> <u>Meals)</u>	<u>Title III-B</u> <u>(In Home</u> <u>Services)</u>	<u>Session</u> <u>Costs</u>	<u>Title</u> <u>III-E</u>
\$ -	\$ -	\$ -	\$ -
17,321	2,143	38,918	2,598
"	"	"	"
"	"	"	"
12,842	"	"	"
<u>30,163</u>	<u>"</u>	<u>"</u>	<u>"</u>
<u>47,166</u>	<u>2,143</u>	<u>38,918</u>	<u>2,598</u>
37,123	"	"	"
83,847	1,887	"	1,925
23,064	254	26,318	482
<u>83,793</u>	<u>"</u>	<u>"</u>	<u>"</u>
351	"	"	"
"	"	"	"
"	"	"	"
478	"	4,450	"
<u>"</u>	<u>"</u>	<u>"</u>	<u>"</u>
<u>221,643</u>	<u>2,143</u>	<u>30,918</u>	<u>2,417</u>
(168,487)	"	"	181
<u>148,487</u>	<u>"</u>	<u>"</u>	<u>"</u>
"	"	"	"
-	-	-	181
<u>"</u>	<u>"</u>	<u>"</u>	<u>"</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181</u>

	Utility Assistance	Project Independence	Section 8021
<u>REVENUE</u>			
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	19,498	-	-
State of Louisiana	-	42,148	157,601
Other:			
Miscellaneous	-	3,735	-
Contributions	-	-	-
Contributions In Kind	-	-	-
Total revenues	<u>19,498</u>	<u>45,883</u>	<u>157,601</u>
<u>EXPENDITURES</u>			
Expenditures In Kind	-	-	-
Personnel	-	49,019	145,180
Operating services and supplies	-	19,835	15,552
Meals	-	-	-
Travel	-	-	750
Capital Outlay	-	-	-
Utility Assistance	16,041	-	-
Other	-	-	1,810
Other - Facility Renovation	-	-	-
Total expenditures	<u>16,041</u>	<u>68,854</u>	<u>162,542</u>
Excess of revenues over (under) expenditures	3,457	(4,971)	34,400
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer in	-	-	-
Operating transfer out	-	-	(42,482)
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	3,457	(4,971)	4,918
<u>FUND BALANCE</u>			
Beginning of year	<u>3,403</u>	<u>84,307</u>	<u>14,991</u>
End of year	<u>\$ 7,060</u>	<u>\$ 81,336</u>	<u>\$ 21,462</u>

EXHIBIT 1
continued

<u>Audit</u>	<u>Assessment Millage</u>	<u>Supplemental Senior Center</u>	<u>Personal Care Attendant</u>	<u>Total</u>
\$ -	\$523,718	\$ -	\$ -	\$ 523,718
915	-	3,823	-	146,175
-	-	-	-	219,761
-	4,462	-	-	4,137
-	-	-	-	24,165
-	-	-	-	159,356
<u>915</u>	<u>528,177</u>	<u>3,823</u>	<u>-</u>	<u>1,073,109</u>
-	-	-	-	139,359
-	-	-	-	539,130
-	4,667	-	-	141,611
-	4,931	-	-	97,713
-	-	-	-	3,754
-	4,196	-	-	4,195
-	16,539	-	-	32,871
915	23,632	-	-	35,008
-	<u>451,803</u>	<u>-</u>	<u>-</u>	<u>451,803</u>
<u>915</u>	<u>511,179</u>	<u>-</u>	<u>-</u>	<u>1,468,042</u>
-	17,607	3,928	-	(394,934)
-	-	-	-	490,589
-	<u>(383,407)</u>	<u>(3,923)</u>	<u>(8,933)</u>	<u>(472,463)</u>
-	(372,488)	-	18,933	(376,914)
-	<u>729,933</u>	<u>-</u>	<u>10,000</u>	<u>837,414</u>
\$ -	\$ <u>348,153</u>	\$ -	\$ <u>1,342</u>	\$ <u>460,605</u>

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURESGENERAL FUND

Accession Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 2003

	<u>Medicaid</u>	<u>FOCA</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				
Governor's Office of Elderly Affairs	-	10,120	-	10,120
Dept. of Health & Hospitals	126	-	-	126
Other:				
Interest Income	-	-	12,973	12,973
Miscellaneous	-	-	685	685
In kind	-	-	-	-
Total revenues	<u>126</u>	<u>10,120</u>	<u>13,658</u>	<u>31,904</u>
<u>EXPENDITURES</u>				
Current:				
Operating services and supplies	-	-	-	-
Meals	-	-	-	-
Other	-	-	2,013	2,013
In Kind	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>2,013</u>	<u>2,013</u>
Excess of revenues over (under) expenditures	126	10,120	11,645	21,891
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	<u>118,120</u>	-	<u>118,120</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	126	-	11,645	11,771
<u>FUND BALANCE</u>				
Beginning of year	<u>867</u>	<u>-</u>	<u>283,884</u>	<u>284,751</u>
End of year	<u>\$ 893</u>	<u>\$ -</u>	<u>\$295,529</u>	<u>\$296,422</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Assension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1983

Grants Passed Through

State of Louisiana and
Capital Area Agency on
Aging

<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>
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Capital Area Agency on
Aging - District II, Inc.

Title III Part C-1	93.045	\$ 18,708	\$ 18,708	\$ 18,708
Title III Part C-2	93.045	3,473	3,473	3,473
Title III Part E	93.044	43,684	43,684	43,684
Title III Part D	93.043	2,143	2,143	2,143
Title III Part E	93.052	1,813	1,813	1,813

Department of Transporta-
tion and Development,
State of Louisiana

Federal Transit
Administration (FTA)
Public Transportation for
Non Urbanized Areas -
Section 5311
State Project
741-03-8106
Federal Project
LA-18-8817

28.808	<u>157,621</u>	<u>157,621</u>	<u>157,621</u>
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Totals	<u>\$221,422</u>	<u>\$221,422</u>	<u>\$222,504</u>
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**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-B**

**ACCESSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2011**

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERMISSIBLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	48,000	50,949	2,949
State of Louisiana	-	-	-
Other:			
Miscellaneous	4,131	5,509	1,400
Contributions	-	-	-
Project Care	-	-	-
Contributions in Kind	<u>101,138</u>	<u>101,138</u>	<u>-</u>
Total Revenues	<u>154,157</u>	<u>157,486</u>	<u>3,329</u>
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	101,138	101,138	-
Personnel	125,618	255,624	(6)
Operating services and supplies	64,234	60,503	(4,273)
Meals	-	-	-
Travel	814	3,888	(1,643)
Capital outlay	-	-	-
Utility assistance	-	-	-
Other	<u>1,860</u>	<u>1,382</u>	<u>(129)</u>
Total Expenditures	<u>423,764</u>	<u>429,817</u>	<u>(6,053)</u>
Excess of Revenues over (under) Expenditures	(269,607)	(272,331)	(2,824)
<u>OTHER FINANCING SOURCES</u> <u>(USES)</u>			
Operating transfers in	269,607	305,711	36,104
Operating transfers out	-	(33,580)	(33,580)
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, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

<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.	18,768	18,768	-
State of Louisiana	-	-	-
Other:			
Contributions	-	7,924	7,924
Project Care	-	-	-
Contributions in Kind	<u>11,894</u>	<u>11,894</u>	<u>-</u>
Total Revenues	<u>30,792</u>	<u>38,632</u>	<u>7,824</u>
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	11,894	11,894	-
Personnel	40,169	41,446	(1,477)
Operating services and supplies	1,497	1,362	135
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	145	94	49
Travel	<u>113</u>	<u>85</u>	<u>28</u>
Total Expenditures	<u>53,825</u>	<u>55,121</u>	<u>(1,293)</u>
Excess of Revenues over (under)			
Expenditures	(23,218)	(16,489)	-
<u>OTHER FINANCING SOURCES</u>			
<u>(USES)</u>			
Operating transfers in	23,218	24,421	1,203
Operating transfers out	<u>-</u>	<u>(2,824)</u>	<u>(2,824)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

**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, 2000**

<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.	30,918	30,918	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>30,918</u>	<u>30,918</u>	<u>-</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	24,518	24,518	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	4,400	4,400	-
Travel	-	-	-
Total Expenditures	<u>30,918</u>	<u>30,918</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 C-2**

**ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

<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.	17,321	17,321	-
State of Louisiana	-	-	-
Other:			
Contributions	11,099	12,842	1,842
Project Care	-	-	-
Contributions in Kind	17,123	17,123	-
Total Revenues	65,344	67,186	1,842
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	17,123	17,123	-
Personnel	85,402	83,847	1,555
Operating services and supplies	17,079	23,084	(5,994)
Meals	75,000	82,782	(6,782)
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	385	476	109
Travel	329	353	24
Total Expenditures	215,809	227,643	(10,734)
Excess of Revenues over (under) Expenditures	(151,565)	(160,457)	(8,892)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	151,865	160,457	8,592
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

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

**ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2000**

<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.	1,044	913	(131)
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Total Revenues	1,044	913	(131)
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	1,044	913	131
Total Expenditures	1,044	913	131
Excess of Revenues over (under) Expenditures	-	-	-
<u>OTHER FINANCIAL SOURCES</u>			
<u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

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

**ACCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

<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.	11,400	10,400	0,000
State of Louisiana	"	"	"
Other:			
Contributions	"	"	"
Miscellaneous	"	"	"
Total Revenues	<u>11,400</u>	<u>10,400</u>	<u>0,000</u>

EXPENDITURES

Current:			
Personnel	-	-	-
Operating services and supplies	"	"	"
Meals	"	"	"
Capital outlay	"	"	"
Utility assistance	11,400	10,041	(0,041)
Other	"	"	"
Total Expenditures	<u>11,400</u>	<u>10,041</u>	<u>(0,041)</u>

Excess of Revenues over (under) Expenditures	-	3,457	3,457
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OTHER FINANCING SOURCES
(USES)

Operating transfers in	-	-	-
Operating transfers out	"	"	"

Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ 3,457	\$ 3,457
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**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-C**

**ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2000**

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FINANCIAL (DEFICIENCY)</u> <u>VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	2,156	2,143	(13)
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Contributions in Kind	-	-	-
Total Revenues	2,156	2,143	(13)
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	1,901	1,889	- 12
Operating services and supplies	255	254	1
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
Travel	-	-	-
Total Expenditures	2,156	1,143	13
Excess of Revenues over (under) Expenditures	-	-	-
<u>OTHER FINANCING SOURCES</u> <u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

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

**ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

			FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARANCE</u>
Ad valorem taxes	\$488,763	\$523,735	\$ 35,972
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Other	-	4,462	4,462
Total Revenues	<u>488,763</u>	<u>528,197</u>	<u>39,434</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	16,087	(16,087)
Meals	-	4,831	(4,831)
Capital outlay	30,000	4,166	25,834
Utility assistance	14,800	16,336	(1,536)
Other	15,700	28,433	(12,733)
Other - Facility Renovation	428,000	481,859	(53,859)
Total Expenditures	<u>491,500</u>	<u>511,171</u>	<u>(20,171)</u>
Excess of Revenues over (under) Expenditures	(31,237)	17,026	38,264
<u>OTHER FINANCING SOURCES</u> <u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(486,763)	(389,407)	97,356
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$1428,825	\$(372,401)	\$ 180,424

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

**ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

<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.	4,123	2,598	(1,525)
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Contributions in Kind	-	-	-
Total Revenues	<u>4,123</u>	<u>2,598</u>	<u>(1,525)</u>
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	3,900	1,826	2,074
Operating services and supplies	163	492	(329)
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
Total Expenditures	<u>4,123</u>	<u>2,318</u>	<u>2,704</u>
Excess of Revenues over (under) Expenditures	-	181	181
<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	\$ -	\$ 181	\$ 181

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

**ACCESSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

<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			
Dept of Social Services	\$2,160	\$2,160	-
Other:			
Miscellaneous	-	1,778	1,778
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	\$2,160	\$3,938	1,778
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	48,032	48,019	(987)
Operating services and supplies	29,824	19,838	489
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	424	-	424
Total Expenditures	\$78,280	\$67,866	194
Excess of Revenues over (under): Expenditures	(6,920)	(4,928)	1,971
<u>OTHER FINANCING SOURCES</u> <u>(USES)</u>			
Operating transfers in	\$,890	-	(8,890)
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ (4,928)	\$ (4,928)

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - SECTION 5311**

**ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

<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 Dept of Trans & Development	145,805	157,601	11,606
Other:			
Contributions	-	-	-
Contributions in kind	-	-	-
Total Revenues	145,805	157,601	11,606
<u>EXPENDITURES</u>			
Current:			
Expenditures in kind	-	-	-
Personnel	107,074	105,188	1,694
Operating services and supplies	14,531	15,553	(1,021)
Meals	-	-	-
Travel	1,343	789	483
Energy assistance	-	-	-
Other	1,372	1,515	(139)
Total Expenditures	124,219	123,001	1,218
Excess of Revenues over (under) Expenditures	21,776	34,600	12,624
<u>OTHER FINANCING SOURCES</u>			
<u>OTHER</u>			
Operating transfers in	-	-	-
Operating transfers out	(18,330)	(29,682)	(11,448)
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ 3,446	\$ 4,918	\$ 1,382

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

**ADMISSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2012**

REVENUES	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	4,500	3,825	(675)
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	4,500	3,825	(675)
EXPENDITURES			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues over (under) Expenditures	4,500	3,825	(675)
OTHER FINANCING SOURCES (USED)			
Operating transfers in	-	-	-
Operating transfers out	<u>14,300</u>	<u>12,925</u>	<u>675</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND - PCOA**

**ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2003**

<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 Governor's Office of Elderly Affairs	21,779	19,120	(3,659)
Other:			
Contributions	-	-	-
Contributions in kind	-	-	-
Total Revenues	21,779	19,120	(3,659)

<u>EXPENDITURES</u>			
Current:			
Expenditures in kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
Total Expenditures	-	-	-
Excess of Revenues over (under) Expenditures	21,779	19,120	(3,659)

OTHER FINANCING SOURCES
(USES)

Operating transfers in	-	-	-
Operating transfers out	(21,779)	(19,120)	3,659
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ -	\$ -

Schedule 4

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND - OTHER LOCAL

ACCESSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LA

FOR THE YEAR ENDED JUNE 30, 2003

REVENUES	BUDGET	ACTUAL	Favorable (Unfavorable) VARIANCE
	\$	\$	\$
Ad valorem taxes	-	-	-
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Interest Income	28,000	12,978	(15,022)
Miscellaneous	-	882	882
Total Revenues	<u>28,000</u>	<u>13,860</u>	<u>(14,140)</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Other	-	2,013	(2,013)
Total Expenditures	<u>-</u>	<u>2,013</u>	<u>(2,013)</u>
Excess of Revenues over (under) Expenditures	28,000	11,847	(16,153)
<u>OTHER FINANCING SOURCES</u>			
<u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>28,000</u>	<u>11,847</u>	<u>(16,153)</u>

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL - MEDICAID**

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

FOR THE YEAR ENDED JUNE 30, 2003

<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			
Dept. of Health & Hospitals	420	126	(294)
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
Total Revenues	420	126	(294)
<u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	420	-	420
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
Total Expenditures	420	-	420
Excess of Revenues over (under) Expenditures	-	126	126
<u>OTHER FINANCING SOURCES</u>			
<u>(USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ 126	\$ 126

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

Assurance Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 1993

	<u>Balance</u> <u>June 30,</u> <u>1992</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30,</u> <u>1993</u>
General Fixed Assets:				
Vehicles	\$237,266	\$ -	\$ 22,888	\$214,378
Office Furniture and Equipment	<u>22,253</u>	<u>6,195</u>	<u>-</u>	<u>28,448</u>
Total Fixed Assets	\$259,517	\$ 6,195	\$ 22,888	\$242,824
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 5311	40,371	-	22,888	17,483
Hillage	206,217	6,195	-	212,412
Title III C-2	-	-	-	-
Title III B	-	-	-	-
Title III C-1	-	-	-	-
Section 18	-	-	-	-
Project Independence	12,869	-	-	12,869
Senior Center	-	-	-	-
Senior Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Investments in General Fixed Assets	\$259,517	\$ 6,195	\$ 22,888	\$242,824

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and
Compliance

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 2003

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

Association Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 1983

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 18, 1963

The exit conference was held on September 19, 1961 the last day of field work of the audit. Those in attendance were Michael E. Chase, Certified Public Accountant, and Grace Geron, Executive Director of the Council. The observations and findings of the audit were discussed.