

FINANCIAL REPORT

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA

June 30, 2002

MICHAEL R. CHOATE
Certified Public Accountant



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INDEPENDENT AUDITOR'S REPORT

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of the Ascension Council on Aging, Inc., as of and for the year ended June 30, 2002 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, 2002, 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 August 21, 2002, 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.


CERTIFIED PUBLIC ACCOUNTANTS

August 21, 2002



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

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

We have audited the financial statements of the Ascension Council on Aging, Inc., as of and for the year ended June 30, 2002, and have issued our report thereon, dated August 21, 2002. 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Governmental Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ascension Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide

assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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



CERTIFIED PUBLIC ACCOUNTANTS

August 21, 2002

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Donaldsonville, Louisiana

June 30, 2002

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Donaldsonville, Louisiana

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COMBINED BALANCE SHEET - ALL FUND TYPES

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 2002

	<u>Account Groups</u>				
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>	<u>Total (Memorandum Only)</u>
<u>ASSETS</u>					
Cash	\$284,681	\$831,363	\$ -	\$ -	\$1,116,044
Accounts receivable	70	15,816	-	-	15,886
Prepaid expense	-	4,293	-	-	4,293
Deposit on vehicles	-	25,200	-	-	25,200
General fixed assets	-	-	259,517	-	259,517
Amount to be provided to retire long term debt	-	-	-	12,992	12,992
Total assets	<u>\$284,751</u>	<u>\$876,672</u>	<u>\$259,517</u>	<u>\$ 12,992</u>	<u>\$1,433,932</u>
<u>LIABILITIES</u>					
Accounts payable	-	39,258	-	-	39,258
Accumulated unpaid vacation	-	-	-	12,992	12,992
Total liabilities	<u>-</u>	<u>39,258</u>	<u>-</u>	<u>12,992</u>	<u>52,250</u>
<u>FUND BALANCE</u>					
Investment in general fixed assets	-	-	259,517	-	259,517
Fund balance	<u>284,751</u>	<u>837,414</u>	<u>-</u>	<u>-</u>	<u>1,122,165</u>
Total liabilities and fund balance	<u>\$284,751</u>	<u>\$876,672</u>	<u>\$259,517</u>	<u>\$ 12,992</u>	<u>\$1,433,932</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, 2002

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ -	\$474,993	\$474,993
Intergovernmental:			
Capital Area Agency on Aging District II, Inc. State of Louisiana	- 22,129	143,839 208,155	143,839 230,284
Other:			
Contributions	-	38,233	38,233
Contributions in Kind	-	154,668	154,668
Interest	19,720	-	19,720
Miscellaneous	<u>1,396</u>	<u>9,477</u>	<u>10,873</u>
Total revenues	<u>43,245</u>	<u>1,029,365</u>	<u>1,072,610</u>
<u>EXPENDITURES</u>			
Expenditures In Kind	-	154,668	154,668
Personnel	-	515,521	515,521
Operating services and supplies		160,041	160,041
Meals		76,000	76,000
Travel	-	3,800	3,800
Capital outlay	-	30,342	30,342
Energy assistance	-	27,070	27,070
Other	<u>938</u>	<u>55,057</u>	<u>55,995</u>
Total expenditures	<u>938</u>	<u>1,022,499</u>	<u>1,023,437</u>
Excess of revenues over (under) expenditures	42,307	6,866	49,173

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	-	493,843	493,843
Operating transfers out	<u>(21,779)</u>	<u>(472,064)</u>	<u>(493,843)</u>
 Excess (deficiency) of revenues and other sources over expendi- tures and other uses	 20,528	 28,645	 49,173
<u>FUND BALANCE</u>			
Beginning of year	<u>264,223</u>	<u>808,769</u>	<u>1,072,992</u>
End of year	<u>\$284,751</u>	<u>\$837,414</u>	<u>\$1,122,165</u>

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

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

Ascension Council of Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 2002

	2002		Variance- Favorable
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Capital Area Agency On Aging District II, Inc.	\$ -	\$ -	\$ -
State of Louisiana	22,367	22,129	(238)
Other:			
Interest	50,000	19,720	(30,280)
Miscellaneous	-	1,119	1,119
Total revenues	<u>72,367</u>	<u>42,968</u>	<u>(29,399)</u>
<u>EXPENDITURES</u>			
Operating services and supplies	-	-	-
Meals	-	-	-
Other	-	938	(938)
Total expenditures	<u>-</u>	<u>938</u>	<u>(938)</u>
Excess of revenues over (under) expenditures	72,367	42,030	(30,337)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(22,367)	(21,779)	588
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 50,000</u>	<u>20,251</u>	<u>\$ (29,749)</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>264,223</u>	
End of year		<u>\$284,474</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, 2002

	<u>2002</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$ 472,271	\$ 474,993	\$ 2,722
Intergovernmental:			
Capital Area Agency On Aging District II, Inc.	137,300	143,839	6,539
State of Louisiana	208,155	208,155	-
Other:			
Contributions	29,400	38,233	8,833
Contributions in Kind	154,668	154,668	-
Miscellaneous	-	9,477	9,477
Total revenues	<u>1,001,794</u>	<u>1,029,365</u>	<u>27,571</u>
<u>EXPENDITURES</u>			
Expenditures in Kind	154,668	154,668	-
Personnel	542,349	515,521	26,828
Operating services and supplies	159,534	160,041	(507)
Meals	76,000	76,000	-
Travel	2,799	3,800	(1,001)
Capital outlay	55,200	30,342	24,858
Energy assistance	11,400	27,070	(15,670)
Other	26,101	55,057	(28,956)
Total expenditures	<u>1,028,051</u>	<u>1,022,499</u>	<u>5,552</u>
Excess of revenues over (under) expenditures	(26,257)	6,866	33,123

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

	2002		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	\$ 699,727	\$ 493,843	\$ (205,884)
Operating transfers out	<u>(677,947)</u>	<u>(472,064)</u>	<u>205,883</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ <u><u>(4,477)</u></u>	28,645	\$ <u><u>33,122</u></u>
<u>FUND BALANCE</u>			
Beginning of year		<u>808,769</u>	
End of year		<u>\$ 837,414</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, 2002

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 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 GOEA. 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 (scales 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 Associations 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.

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.

The Council receives over 40% of its revenue from property tax. The property tax is scheduled to expire December 31, 2003. A renewal election is scheduled for the Spring of 2003. If the property tax is not renewed, operations could be adversely impacted. (See Note 7)

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.

Note 6 - Transfers

	<u>Transfers Out</u>	<u>Transfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
Title III B	\$ 9,130	\$
Title III C-1	18,827	
Title III C-2	2,456	
Title III D	792	
Project Independence	448	
Section 18	45,600	
Ascension Millage	390,311	
Supplemental Senior Center	4,500	
Title III B		
Ascension Millage		206,611
III C-1		8,821
PCOA		21,779
Supplemental Senior Center		4,500
Section 18		45,600
Project Independence		448
Title III C-1		
Ascension Millage		31,973
Title III C-2		
Ascension Millage		151,565
Title III E		
Ascension Millage		162
Ascension Millage		
III B		9,130
III C-2		2,456
III C-1		10,006
III D		792
Senior Center		
Supplemental Senior Center		
<u>GENERAL FUND</u>		
PCOA	<u>21,779</u>	<u>-</u>
Total	<u>\$ 493,843</u>	<u>\$ 493,843</u>

EXHIBIT E
continued

Note 7 - 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 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, 2002 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 is scheduled to expire December 31, 2003. (See footnote 4)

Note 8 - General Fixed Assets

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

	<u>Balance</u> <u>6-30-01</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-02</u>
Furniture and equipment	\$13,234	\$ 10,666	\$ 1,649	\$ 22,251
Vehicles	<u>217,590</u>	<u>19,676</u>	<u>-</u>	<u>237,266</u>
	<u>\$230,824</u>	<u>\$ 30,342</u>	<u>\$ 1,649</u>	<u>\$259,517</u>

Note 9 - Deposits With Financial Institutions

At June 30, 2002, The Council had bank balances totaling \$1,116,044. Bank balances totaling \$100,000 are insured by federal deposit insurance while deposits of \$1,016,044 are collateralized by securities held by the depository bank in the Council's name.

For the year ending June 30, 2003, the Council has budgeted \$500,000 for building additions at its Gonzales location. This budget item includes expenditures for plans, engineering, construction, and furniture.

Note 10 - Accounts Receivable

Accounts receivable at June 30, 2002 included the following funds:

Special Revenue

Section 18	\$ 946
Title III B	4,916
Title III C-1	1,717
Title III C-2	1,394
Title III D	232
Title III E	1,151
Project Independence	5,180
Miscellaneous	280

General Fund 70

Total \$15,886

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 the Gonzales facility. The total construction costs will be \$428,000 and the architect fees to Mr. Chauvin will be \$32,485. Mr. Chauvin is on the board of directors of the Council.

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, 2002

	<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	48,888 -	18,708 -
Other:		
Miscellaneous	9,130	-
Contributions	-	8,827
Contributions In Kind	<u>101,296</u>	<u>13,930</u>
Total revenues	<u>159,314</u>	<u>41,465</u>
<u>EXPENDITURES</u>		
Expenditures In Kind	101,296	13,930
Personnel	251,126	39,039
Operating services and supplies	82,671	1,374
Meals	-	-
Travel	1,005	127
Capital Outlay	-	-
Energy Assistance	-	-
Other	<u>1,845</u>	<u>141</u>
Total expenditures	<u>437,943</u>	<u>54,611</u>
Excess of revenues over (under) expenditures	(278,629)	(13,146)
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfer in	287,759	31,973
Operating transfer out	<u>(9,130)</u>	<u>(18,827)</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>

<u>Title III-C-2 (Home-Delivered Meals)</u>	<u>Title III-D (In home Services)</u>	<u>Senior Center</u>	<u>Title III-E</u>
\$ -	\$ -	\$ -	\$ -
17,221	2,156	31,660	4,753
-	-	-	-
-	-	-	-
11,938	-	-	-
<u>37,570</u>	<u>1,872</u>	<u>-</u>	<u>-</u>
<u>66,729</u>	<u>4,028</u>	<u>31,660</u>	<u>4,753</u>
37,570	1,080	-	792
84,174	1,901	-	3,960
16,926	255	27,260	163
76,000	-	-	-
582	-	-	-
-	-	-	-
-	-	-	-
<u>586</u>	<u>-</u>	<u>4,400</u>	<u>-</u>
<u>215,838</u>	<u>3,236</u>	<u>31,660</u>	<u>4,915</u>
(149,109)	792	-	(162)
151,565	-	-	162
<u>(2,456)</u>	<u>(792)</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Utility Assistance</u>	<u>Project Independence</u>	<u>Section 18</u>
REVENUES			
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc. State of Louisiana	14,909 -	- 62,160	- 145,995
Other:			
Miscellaneous	347	-	-
Contributions	1,622	-	5,846
Contributions In Kind	-	-	-
Total revenues	<u>16,878</u>	<u>62,160</u>	<u>151,841</u>
EXPENDITURES			
Expenditures In Kind	-	-	-
Personnel	-	49,722	85,599
Operating services and supplies	-	10,958	18,865
Meals	-	-	-
Travel	-	502	864
Capital Outlay	-	-	-
Energy Assistance	13,416	-	-
Other	-	530	913
Total expenditures	<u>13,416</u>	<u>61,712</u>	<u>106,241</u>
Excess of revenues over (under) expenditures	3,462	448	45,600
OTHER FINANCING SOURCES (USES)			
Operating transfer in	-	-	-
Operating transfer out	-	(448)	(45,600)
Excess of (deficiency) of revenues and other sources over expendi- tures and other uses	3,462	-	-
FUND BALANCE			
Beginning of year	<u>141</u>	<u>86,307</u>	<u>16,951</u>
End of year	<u>\$ 3,603</u>	<u>\$ 86,307</u>	<u>\$ 16,951</u>

SCHEDULE 1
continued

<u>Audit</u>	<u>Ascension Millage</u>	<u>Supplemental Senior Center</u>	<u>Personal Care Attendant</u>	<u>Total</u>
\$ -	\$474,993	\$ -	\$ -	\$ 474,993
1,044	-	4,500	-	143,839
-	-	-	-	208,155
-	-	-	-	9,477
-	-	-	10,000	38,233
-	-	-	-	154,668
<u>1,044</u>	<u>474,993</u>	<u>4,500</u>	<u>10,000</u>	<u>1,029,365</u>
-	-	-	-	154,668
-	-	-	-	515,521
-	1,569	-	-	160,041
-	-	-	-	76,000
-	720	-	-	3,800
-	30,342	-	-	30,342
-	13,654	-	-	27,070
<u>1,044</u>	<u>45,598</u>	<u>-</u>	<u>-</u>	<u>55,057</u>
<u>1,044</u>	<u>91,883</u>	<u>-</u>	<u>-</u>	<u>1,022,499</u>
-	383,110	4,500	10,000	6,866
-	22,384	-	-	493,843
<u>-</u>	<u>(390,311)</u>	<u>(4,500)</u>	<u>-</u>	<u>(472,064)</u>
-	15,183	-	10,000	28,645
<u>-</u>	<u>705,370</u>	<u>-</u>	<u>-</u>	<u>808,769</u>
<u>\$ -</u>	<u>\$ 720,553</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 837,414</u>

COMBINING SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUNDS

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 2002

	<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	350	21,779	-	22,129
Other:				
Interest Income	-	-	19,720	19,720
Miscellaneous	-	-	1,396	1,396
In kind	-	-	-	-
	<u>350</u>	<u>21,779</u>	<u>21,116</u>	<u>43,245</u>
Total revenues				
<u>EXPENDITURES</u>				
Current:				
Operating services and supplies	-	-	-	-
Meals	-	-	-	-
Other	-	-	938	938
In Kind	-	-	-	-
	<u>-</u>	<u>-</u>	<u>938</u>	<u>938</u>
Total expenditures				
	<u>350</u>	<u>21,779</u>	<u>20,178</u>	<u>42,307</u>
Excess of revenues over (under) expenditures				
	350	21,779	20,178	42,307
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	(21,779)	-	(21,779)
	<u>-</u>	<u>(21,779)</u>	<u>-</u>	<u>(21,779)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	350	-	20,178	20,528
<u>FUND BALANCE</u>				
Beginning of year	<u>517</u>	<u>-</u>	<u>263,706</u>	<u>264,223</u>
End of year	<u>\$ 867</u>	<u>\$ -</u>	<u>\$283,884</u>	<u>\$284,751</u>

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

For the year ended June 30, 2002

Grants Passed Through

<u>State of Louisiana and Capital Area Agency on Aging</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
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Capital Area Agency on
Aging - District II, Inc.

Title III Part C-1	93.045	\$ 15,902	\$ 15,902	\$ 15,902
Title III Part C-2	93.045	7,577	7,577	7,577
Title III Part B	93.045	41,555	41,555	41,555
Title III Part D	93.043	2,156	2,156	2,156
Title III Part E	93.052	4,753	4,753	4,753

Department of Transporta-
tion and Development,
State of Louisiana

UMTA - Section 18
Program
State Project
741-03-0106
Federal Project
LA-18-X017

	<u>145,995</u>	<u>145,995</u>	<u>106,241</u>
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Totals	<u>\$217,938</u>	<u>\$217,938</u>	<u>\$178,184</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, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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.	48,888	48,888	-
State of Louisiana	-	-	-
Other:			
Miscellaneous	-	9,130	9,130
Contributions	6,000	-	(6,000)
Project Care	-	-	-
Contributions in Kind	<u>101,296</u>	<u>101,296</u>	<u>-</u>
Total Revenues	<u>156,184</u>	<u>159,314</u>	<u>3,130</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	101,296	101,296	-
Personnel	255,618	251,127	4,491
Operating services and supplies	64,234	82,671	(18,437)
Meals	-	-	-
Travel	914	1,005	(91)
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	<u>1,860</u>	<u>1,844</u>	<u>16</u>
Total Expenditures	<u>423,922</u>	<u>437,943</u>	<u>(14,021)</u>
Excess of Revenues over (under) Expenditures	(267,738)	(278,629)	(10,891)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	361,529	287,759	(73,770)
Operating transfers out	<u>(93,791)</u>	<u>(9,130)</u>	<u>84,661</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, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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.	18,708	18,708	-
State of Louisiana	-	-	-
Other:			
Contributions	10,000	8,827	(1,173)
Project Care	-	-	-
Contributions in Kind	<u>13,930</u>	<u>13,930</u>	<u>-</u>
Total Revenues	<u>42,638</u>	<u>41,465</u>	<u>(1,173)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	13,930	13,930	-
Personnel	40,170	39,039	1,131
Operating services and supplies	1,497	1,374	123
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	145	141	4
Travel	<u>115</u>	<u>127</u>	<u>(12)</u>
Total Expenditures	<u>55,857</u>	<u>54,611</u>	<u>1,246</u>
Excess of Revenues over (under) Expenditures	(13,219)	(13,146)	73
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	23,219	31,973	8,754
Operating transfers out	<u>(10,000)</u>	<u>(18,827)</u>	<u>(8,827)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ASCENSION COUNCIL ON AGING
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	31,660	31,660	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Contributions in Kind	-	-	-
	<u>31,660</u>	<u>31,660</u>	<u>-</u>
Total Revenues	<u>31,660</u>	<u>31,660</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	27,260	27,260	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	4,400	4,400	-
Travel	-	-	-
	<u>31,660</u>	<u>31,660</u>	<u>-</u>
Total Expenditures	<u>31,660</u>	<u>31,660</u>	<u>-</u>
 Excess of Revenues over (under) Expenditures	-	-	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
	<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-2

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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.	17,221	17,221	-
State of Louisiana	-	-	-
Other:			
Contributions	11,000	11,938	938
Project Care	-	-	-
Contributions in Kind	<u>37,570</u>	<u>37,570</u>	<u>-</u>
Total Revenues	<u>65,791</u>	<u>66,729</u>	<u>938</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	37,570	37,570	-
Personnel	85,602	84,174	1,428
Operating services and supplies	17,070	16,926	144
Meals	76,000	76,000	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	586	586	-
Travel	<u>528</u>	<u>582</u>	<u>(54)</u>
Total Expenditures	<u>217,356</u>	<u>215,838</u>	<u>1,518</u>
Excess of Revenues over (under) Expenditures	(151,565)	(149,109)	2,456
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	151,565	151,565	-
Operating transfers out	<u>-</u>	<u>(2,456)</u>	<u>(2,456)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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	1,044	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
	<u>1,044</u>	<u>1,044</u>	<u>-</u>
Total Revenues	<u>1,044</u>	<u>1,044</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Project Care	-	-	-
Capital outlay	-	-	-
Debt Service	-	-	-
Other	1,044	1,044	-
	<u>1,044</u>	<u>1,044</u>	<u>-</u>
Total Expenditures	<u>1,044</u>	<u>1,044</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, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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.	9,000	14,909	5,909
State of Louisiana	-	-	-
Other:			
Contributions	2,400	1,622	(778)
Miscellaneous	-	347	347
	<u>11,400</u>	<u>16,878</u>	<u>5,478</u>
Total Revenues	<u>11,400</u>	<u>16,878</u>	<u>5,478</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	11,400	13,416	(2,016)
Other	-	-	-
	<u>11,400</u>	<u>13,416</u>	<u>(2,016)</u>
Total Expenditures	<u>11,400</u>	<u>13,416</u>	<u>(2,016)</u>
 Excess of Revenues over (under) Expenditures	 - -	 3,462 3,462	 3,462 3,462
 <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	 \$ - \$ -	 \$ 3,462 \$ 3,462	 \$ 3,462 \$ 3,462

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

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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.	2,156	2,156	-
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Contributions in Kind	<u>1,872</u>	<u>1,872</u>	<u>-</u>
 Total Revenues	 <u>4,028</u>	 <u>4,028</u>	 <u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	1,872	1,080	792
Personnel	1,901	1,901	-
Operating services and supplies	255	255	-
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
Travel	-	-	-
 Total Expenditures	 <u>4,028</u>	 <u>3,236</u>	 <u>792</u>
 Excess of Revenues over (under) Expenditures	 - -	 792 -	 792 -
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>(792)</u>	<u>(792)</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, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$472,271	\$474,993	\$ 2,722
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Other	-	-	-
Project Care	-	-	-
	<u>472,271</u>	<u>474,993</u>	<u>2,722</u>
Total Revenues			
	<u>472,271</u>	<u>474,993</u>	<u>2,722</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	14,000	1,569	12,431
Travel	-	720	(720)
Capital outlay	55,200	30,342	24,858
Energy assistance	-	13,654	(13,654)
Other	16,200	45,598	(29,398)
	<u>85,400</u>	<u>91,883</u>	<u>(6,483)</u>
Total Expenditures			
	<u>85,400</u>	<u>91,883</u>	<u>(6,483)</u>
Excess of Revenues over (under) Expenditures	386,871	383,110	(3,761)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	22,384	22,384
Operating transfers out	<u>(391,356)</u>	<u>(390,311)</u>	<u>1,045</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ (4,485)</u>	<u>\$ 15,183</u>	<u>\$ 19,668</u>

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, 2002

<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	4,753	630
State of Louisiana	-	-	-
Other:			
Contributions	-	-	-
Project Care	-	-	-
Contributions in Kind	-	-	-
	<u>4,123</u>	<u>4,753</u>	<u>630</u>
Total Revenues			
	<u>4,123</u>	<u>4,753</u>	<u>630</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	792	(792)
Personnel	3,960	3,960	-
Operating services and supplies	163	163	-
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
	<u>4,123</u>	<u>4,915</u>	<u>(792)</u>
Total Expenditures			
	<u>4,123</u>	<u>4,915</u>	<u>(792)</u>
Excess of Revenues over (under) Expenditures	-	(162)	(162)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	162	162
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 - PROJECT INDEPENDENCE

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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	62,160	62,160	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>62,160</u>	<u>62,160</u>	<u> </u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	48,024	49,722	(1,698)
Operating services and supplies	20,524	10,958	9,566
Meals	-	-	-
Travel	-	502	(502)
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	494	530	(36)
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>69,042</u>	<u>61,712</u>	<u>7,330</u>
 Excess of Revenues over (under) Expenditures	 (6,882)	 448	 7,330
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	39,187	-	(39,187)
Operating transfers out	<u>(32,305)</u>	<u>(448)</u>	<u>31,857</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 - SECTION 18

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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	145,995	145,995	-
Other:			
Contributions	-	5,846	5,846
Contributions in Kind	-	-	-
Total Revenues	<u>145,995</u>	<u>151,841</u>	<u>5,846</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	107,074	85,599	21,475
Operating services and supplies	14,531	18,865	(4,334)
Meals	-	-	-
Travel	1,242	864	378
Energy assistance	-	-	-
Other	<u>1,372</u>	<u>913</u>	<u>459</u>
Total Expenditures	<u>124,219</u>	<u>106,241</u>	<u>17,978</u>
Excess of Revenues over (under) Expenditures	21,776	45,600	23,824
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	124,227	-	(124,227)
Operating transfers out	<u>(145,995)</u>	<u>(45,600)</u>	<u>100,395</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ (8)</u>

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

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<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	-	-	-
	<u>4,500</u>	<u>4,500</u>	<u>-</u>
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	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
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
GENERAL FUND - PCOA

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	21,779	21,779	-
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
	<u>21,779</u>	<u>21,779</u>	<u>-</u>
Total Revenues			
	<u>21,779</u>	<u>21,779</u>	<u>-</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	21,779	21,779	-
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	<u>(21,779)</u>	<u>(21,779)</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
GENERAL FUND - OTHER LOCAL

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LA

FOR THE YEAR ENDED JUNE 30, 2002

<u>REVENUES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	Favorable (Unfavorable) <u>VARIANCE</u>
Ad valorem taxes	\$ -	\$ -	\$ -
Intergovernmental:			
Capital Area Agency on Aging District II, Inc.	-	-	-
State of Louisiana	-	-	-
Other:			
Interest Income	50,000	19,720	(30,280)
Miscellaneous	<u>-</u>	<u>1,396</u>	<u>1,396</u>
Total Revenues	<u>50,000</u>	<u>21,116</u>	<u>(28,884)</u>
 <u>EXPENDITURES</u>			
Current:			
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Other	<u>-</u>	<u>938</u>	<u>(938)</u>
Total Expenditures	<u>-</u>	<u>938</u>	<u>(938)</u>
Excess of Revenues over (under) Expenditures	50,000	20,178	(29,822)
 <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>\$50,000</u>	<u>\$ 20,178</u>	<u>\$ (29,822)</u>

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

ASCENSION COUNCIL ON AGING, INC.
DONALDSONVILLE, LOUISIANA

FOR THE YEAR ENDED JUNE 30, 2002

<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	588	350	(238)
Other:			
Contributions	-	-	-
Contributions in Kind	-	-	-
	<u>588</u>	<u>350</u>	<u>(238)</u>
Total Revenues			
	<u>588</u>	<u>350</u>	<u>(238)</u>
 <u>EXPENDITURES</u>			
Current:			
Expenditures in Kind	-	-	-
Personnel	-	-	-
Operating services and supplies	-	-	-
Meals	-	-	-
Travel	-	-	-
Capital outlay	-	-	-
Energy assistance	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues over (under) Expenditures	588	350	(238)
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	(588)	-	(588)
	<u>(588)</u>	<u>-</u>	<u>(588)</u>
Excess (deficiency) of revenues and other sources over expendi- tures and other uses	\$ -	\$ 350	\$ 350

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, 2002

	Balance June 30, 2001	<u>Additions</u>	<u>Deletions</u>	Balance June 30, 2002
General Fixed Assets:				
Vehicles	\$217,590	\$ 19,676	\$ -	\$237,266
Office Furniture and Equipment	<u>13,234</u>	<u>10,666</u>	<u>1,649</u>	<u>22,251</u>
Total Fixed Assets	<u>\$230,824</u>	<u>\$ 30,342</u>	<u>\$ 1,649</u>	<u>\$259,517</u>
Investment in General Fixed Assets:				
Property acquired with funds from -				
Section 18	32,011	-	-	32,011
Millage	177,584	30,342	1,649	206,277
Title III C-2		-	-	-
Title III B		-	-	-
Title III C-1		-	-	-
Section 16	8,360	-	-	8,360
Project Independenc	12,869	-	-	12,869
Senior Center		-	-	-
Senior Activities		-	-	-
Total Investments in General Fixed Assets	<u>\$230,824</u>	<u>\$ 30,342</u>	<u>\$ 1,649</u>	<u>\$259,517</u>

FINDINGS AND RECOMMENDATIONS

Internal Accounting and Administrative Controls and
Compliance

Ascension Council on Aging, Inc.
Donaldsonville, Louisiana

June 30, 2002

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, 2002

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, 2002

The exit conference was held on August 21, 2002 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.