

**JEFFERSON COUNCIL  
ON AGING, INC.**

*FINANCIAL STATEMENTS AND SCHEDULES  
June 30, 2022*

# **JEFFERSON COUNCIL ON AGING, INC.**

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*INDEPENDENT AUDITORS' REPORT*

Members of the Board of Directors  
Jefferson Council on Aging, Inc.

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Council on Aging, Inc. (the Council) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5-14 and 51-59 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The combining and individual nonmajor fund financial statements, comparative statement of capital assets and changes in capital assets, schedule of compensation, benefits and other payments to agency head, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, comparative statement of capital assets and changes in capital assets, schedule of compensation, benefits and other payments to agency head, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the schedule of units of service but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2022 on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Council's internal control over financial reporting and compliance.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
November 2, 2022

## **JEFFERSON COUNCIL ON AGING, INC.**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

*June 30, 2022*

This report is designed to present to the reader a narrative overview and analysis of the financial performance of the Jefferson Council on Aging, Inc. (the Council) for the fiscal year ended June 30, 2022, with comparative data (where applicable) from the fiscal year ended June 30, 2021. Please read it in conjunction with the financial statements, which follow.

#### **FINANCIAL HIGHLIGHTS**

- Net position; that is, total assets less total liabilities, decreased by \$147,941, or 8.4% this fiscal year.
- Revenues decreased by \$166,209 or 2.5% over last fiscal year.
- Expenditures increased by \$181,390 or 2.8% over last fiscal year.
- The unassigned fund balance for the Council's General Fund decreased by \$19,743 or 4.2% this fiscal year.
- No deficit fund balances exist at year-end.
- Net investment in capital assets decreased by \$100,446 or 34.5% over last fiscal year.
- Beginning net position was adjusted for a prior period adjustment of \$49,089 related to the accrual of prior year amounts payable to the GOEA.

#### **HOW TO USE THIS ANNUAL REPORT**

This annual report consists of a series of financial statements that provide a picture of the Council's activities as a whole, as well as a closer look at the Council's more significant activities. These reports recognize the expense of depreciation to our fixed assets, which gives the reader a more realistic view of the value of our capital resources which we use in the performance of the Council's activities, and which we will have to replace in the future.

The Council's annual report is composed of five parts as follows:

1. Management's Discussion and Analysis (MD&A)
2. Basic Financial Statements
3. GASB Required Supplementary Information
4. Supplementary Information on General Fund and Non-Major Governmental Funds
5. Special Reports of the Certified Public Accountants and Management

The auditors have provided assurance in the independent auditors' report, located immediately before the Management's Discussion and Analysis, that the Basic Financial Statements are fairly presented. The auditors are providing varying degrees of assurance about Supplemental Financial Information Required by GASB Statement No. 34 and Supplementary Financial Information Required by the Governor's Office of Elderly Affairs (GOEA) and The Uniform Guidance as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* that follow later in this reporting package. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of the financial section of the report.

**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

***Basic Financial Statements***

The basic financial statements include two kinds of statements that present different perspectives of the Council: *Government-wide Statements*, and *Fund Financial Statements*.

***Using Government-wide Statements to View the Council as a Whole***

The analysis of the Council as a whole begins on page 16 and gives the reader an opportunity to evaluate whether the current year's activities left the Council in a stronger or weaker position financially. The statements are prepared like a private sector business; that is, the accrual method of accounting is used, recognizing revenues and expenses in the current year regardless of when cash is received or paid. In addition, the factor of depreciation is included, where a systematic reduction in the value of existing capital assets is realized and is expensed accordingly.

The Statement of Net Position summarizes all of the Council's major classes of assets and liabilities at year-end, with the difference between the two being designated as Net Position, which is further broken down into its restricted, unrestricted, and capital components. Over time, increases or decreases in net position are one indicator of whether its financial position is improving or deteriorating. However, to assess the overall condition of the Council, the reader will have to consider other non-financial factors, such as the condition of the Council's capital assets, future additions or cuts to funding from its revenue sources, and the expansion or contraction of activities of programs and services.

The Statement of Activities shows how the net position has changed during the current fiscal year, based upon the activities performed. The Council's activities consist of a Health, Welfare, and Social Services function, and an Administrative function. Within the Health, Welfare and Social Services function are various programs that include Supportive Services, Nutritional Services, Information and Assistance, Senior Center Operations, and others as noted. All of these activities are *governmental activities*, which means that the Council uses government grants and contracts, along with contributions from the general public, to pay for services it provides to its segment of the general public, that is, the elderly.

The Council does not charge for any of the services provided; however, they do accept freely-given contributions from its clientele.

***Using the Fund Financial Statements to Focus on the Council's Most Significant Funds***

The analysis of the Council's major funds begins on page 19. The Fund Financial Statements are designed to provide the reader a more detailed view of the Council's most significant funds, which would include the General Fund and certain Special Revenue Funds. All of these funds are governmental funds.

The presentation of these fund statements use a *modified accrual basis* of accounting, versus the accrual basis used in the Government-wide Financial Statements. For the Council's purposes, the difference between the two methods is in how capital outlays are handled.



**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

In the Fund Financial Statements, a capital outlay is recorded and expensed *in total*, when acquired. Whereas in the Government-wide Financial Statements, the capital outlay is recorded as an *asset*, then depreciated over its estimated useful life, resulting in a systematic *depreciation expense* recognized throughout several fiscal years, and not the full cost of the asset being expensed in the year acquired. Reconciliations are included in the Fund Financial Statements to account for these differences.

***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and the Fund Financial Statements. The notes begin on page 25. The reader should read these notes before making any assumptions or drawing conclusions about the Council's financial condition.

***Supplementary Financial Information Required by GASB Statement No. 34***

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires budgetary comparison schedules for the General Fund and each major Special Revenue Fund that has a legally adopted annual budget. A major fund is one whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds. In addition, a fund that does not meet the above criteria, may be included as a major fund, if in the opinion of management, it is important to present to the Council's financial statement users.

The schedules compare the original and final approved budgets to actual results for the Council's fiscal year. In addition, variances are presented comparing the final budget to the actual results.

***Other Supplementary Financial Statement Information Required by GOEA and the Uniform Guidance***

The Council has also presented other required supplementary information in this reporting package.

The GOEA has required the Council to present as schedules the information on pages 61 - 71. This information is used by GOEA to verify the accuracy of information the Council submitted to it during the year and to help GOEA monitor certain compliance requirements set forth in the grants that it has with the Council.

The Uniform Guidance requires a Schedule of Expenditures of Federal Awards. This schedule presents required information about the Council's federally funded programs in a manner that can facilitate financial and compliance analysis by the agencies that have granted federal money to the Council.

**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

**AN ANALYSIS OF THE COUNCIL AS A WHOLE USING  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The following table reflects condensed information on the Council's net position:

	<u>6/30/2022</u>	<u>6/30/2021</u>	Increase (Decrease)
Current and other assets	\$ 1,756,664	\$ 1,710,840	\$ 45,824
Right-of-use asset – operating lease	79,217	-	79,217
Capital Assets, net of depreciation	<u>190,430</u>	<u>290,876</u>	<u>(100,446)</u>
Total Assets	<u>2,026,311</u>	<u>2,001,716</u>	<u>24,595</u>
Compensated absences	42,985	75,356	(32,371)
Operating lease liability – current	79,217	-	79,217
Other liabilities	<u>291,568</u>	<u>165,878</u>	<u>125,690</u>
Total Liabilities	<u>413,770</u>	<u>241,234</u>	<u>172,536</u>
Net Position:			
Net investment in Capital Assets	190,430	290,877	(100,447)
Restricted	455,074	465,460	(10,386)
Unrestricted	<u>967,037</u>	<u>1,004,145</u>	<u>(37,108)</u>
Total Net Position	<u>\$ 1,612,541</u>	<u>\$ 1,760,482</u>	<u>\$ (147,941)</u>

As of June 30, 2022, the Council "as a whole" had assets greater than its liabilities by \$1,612,541, of which \$967,037 or 60.0% is unrestricted. An amount of \$203,091 or 21.0% of the unrestricted net position are the net proceeds raised by the former Community Committees on Aging and are designated for the Senior Centers to use for social and educational activities they wish to hold. An amount of \$500,000 or 51.7% of the unrestricted net position is designated as a Working Capital Reserve, the purpose of which is to have available resources to systematically phase out programs in the event of funding cancellation or delay by either legislative action or policy changes. It is important for the Council to have unrestricted net position in order to have resources available to respond to reductions in funding, emergencies, or program terminations.

Net position is deemed restrictive when constraints are placed on the asset's use by the grantor, contributor, or laws or regulations of other governmental agencies. In addition, laws created through constitutional provisions or enabling legislation can impose restrictions to net position.

The Council's restricted net position is primarily comprised of resources dedicated to the Nutrition programs, specifically the Nutritional Services Incentive Program (or NSIP) Program and the Endowment Program.

Compensated absences represent the liability due to eligible full-time employees for earned but unused vacation leave. In the event of termination, the employee is entitled to payment for any outstanding unused vacation leave, provided he/she has followed all procedures as required in the Council's personnel policy.

**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

Other liabilities consist primarily of accrued payroll related expenses and vendor payables.

The following table shows condensed information in the changes to the Council's net position for the year ended June 30, 2022 versus June 30, 2021:

	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>Increase (Decrease)</u>	<u>Percentage Increase (Decrease)</u>
<b>REVENUES</b>				
Program Revenues:				
Charges for Services	\$ 255,056	\$ 164,859	\$ 90,197	54.7 %
Operating Grants and Contributions	4,439,258	4,476,043	(36,785)	(0.8)
Capital Grants and Contributions	-	123,991	(123,991)	(100.0)
General Revenues:				
Local Governments	331,702	396,176	(64,474)	(16.3)
Grants not Restricted to Specific Programs	1,474,759	1,553,498	(78,739)	(5.1)
Endowment Donations and Interest	547	110	437	397.3
Unrestricted Investment Earnings	11,240	1,186	10,054	847.7
Insurance proceeds	7,930	-	7,930	100.0
Gain on sale of capital asset	1,000	-	1,000	100.0
Other	31,557	3,395	28,162	829.5
<b>TOTAL REVENUES</b>	<u>6,553,049</u>	<u>6,719,258</u>	<u>(166,209)</u>	<u>(2.5)</u>
<b>EXPENDITURES</b>				
Health, Welfare and Social Services:				
Supportive Services:				
Personal Care	34,303	36,962	(2,659)	(7.2)
Homemaker	37,272	63,650	(26,378)	(41.4)
Legal Assistance	8,588	10,052	(1,464)	(14.6)
Material Aid	43,706	46,520	(2,814)	(6.0)
Senior Employment Training	469,248	501,771	(32,523)	(6.5)
Recreation and Education	597	362	235	64.9
Transportation	788,510	483,075	305,435	63.2
Nutritional Services:				
Congregate Meals	640,779	340,050	300,729	88.4
Home Delivered Meals	2,041,717	2,513,412	(471,695)	(18.8)
Information and Assistance	446,482	449,244	(2,762)	(0.6)
In-Home Respite Care	20,107	31,164	(11,057)	(35.5)
Preventive Health	219	203	16	7.9
Senior Center Operations	1,673,946	1,615,640	58,306	3.6
Administration and Other	446,425	378,404	68,021	18.0
<b>TOTAL EXPENDITURES</b>	<u>6,651,899</u>	<u>6,470,509</u>	<u>181,390</u>	<u>2.8</u>
<b>Change in Net Position</b>	<u>(98,850)</u>	<u>248,749</u>	<u>(347,599)</u>	<u>(139.7)</u>
Net Position – beginning (originally stated)	1,760,480	1,511,731	248,749	16.5
Prior period adjustment	(49,089)	-	(49,089)	(100.0)
Net Position – beginning (restated)	<u>1,711,391</u>	<u>1,511,731</u>	<u>199,660</u>	<u>13.2</u>
<b>Net Position - ending</b>	<u>\$ 1,612,541</u>	<u>\$ 1,760,480</u>	<u>\$ (147,939)</u>	<u>(8.4) %</u>

**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

The Council's total revenues decreased by \$166,209, or 2.5%, from the previous year. The primary factors for this decrease are as follows:

- Operating Grants and Contributions decreased by \$36,785, Capital Grants and Contributions decreased by \$123,991, Local Government Funding decreased by \$64,474, and Grants not Restricted to Specific Programs decreased by \$78,739. This is primarily due to a decreased demand for Senior Employment Training, a decrease in Home Delivered Meals funding (less federal stimulus funding in FY 22 vs. FY 21), discontinuation of a Capital Grant for vehicles (grant applied for two vans, was successfully awarded in FY 21, no grant applied for in FY 22), a decrease in Client contributions, and a timing difference for application of Jefferson Parish funds (which have remained the same year to year; the Parish is on a different fiscal year than the Council).

Offsetting the above-mentioned decreases in the Council's revenues included the following increase:

- Charges for services increased by \$90,197. These charges are related to the Council's cost for running a Transportation Program. With the Council performing these services directly, they regularly apply for Department of Transportation & Development (DOTD) Operating & Capital grants. In the years received, these grants are used as offsets to the Council's cost for transportation. Any remaining amount is the Council's Charge for Service. In FY 21, the Council's total Transportation cost was \$374,349 and grants were received in the amount of \$209,440 leaving \$164,859 as FY 21 Charge for Service. In FY 22, the Council's Transportation cost was \$435,132 and grants were received in the amount of \$178,119, leaving \$255,056 as FY 22 Charge for Service. Actual Departmental cost increased by \$60,783 in FY 22, mostly due to a reclassification of Van Driver Salary and Fringe cost and increased charges for fuel and vehicle insurance, offset by a decrease in Capital Outlay for new vehicles.

The Council's total expenses increased by \$181,390 or 2.8% over last year. The primary factors for this increase are as follows:

- Increase in Transportation and Congregate Meals expense, primarily due to the resumed provision of these services; they were both discontinued for the first ten months of FY 21, due to the COVID-19 pandemic.
- Increase in Administration and Other expense, associated with restructured Salary/Fringe costs, an increase in Operating Services expense, and the resumption of Administration travel, which was at a minimum level during the COVID-19 lockdown.



**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

Offsetting the above-mentioned increases in the Council's expenses included the following decreases:

- Decrease in the number of Home Delivered Meals served due to the planned resumption of Congregate Meal service. During the pandemic lockdown, all Congregates were converted to Home Delivered. Post lockdown, these persons resumed taking their meals at the Senior Centers.
- Decreases in Personal Care, Homemaker, Legal Assistance, and In-Home Respite Care services, due to subcontractor staffing issues.
- Decrease in Senior Employment Training services, associated with a decrease in this Program's activity.
- The Council's Adult Day Health Care service neither increased nor decreased over the past fiscal year. Its level of activity is still zero, due to the subcontracted vendor no longer offering to provide. The Council is continuing to seek alternative solutions for future provision.

**AN ANALYSIS OF THE COUNCIL'S FUNDS  
USING GOVERNMENTAL FUND FINANCIAL STATEMENTS**

***Fund Balances***

The Council showed a combined governmental fund balance of \$1,422,111 per the Fund Balance Sheet, a decrease of \$47,493 or 3.2% from last year. The decrease is primarily attributable to a prior period adjustment of \$49,089 related to the accrual of amounts due to the GOEA. This was offset by revenues exceeding the amount of expenditures incurred for the Council's General Fund of \$12,529 and the NSIP Fund of \$8,691, and by the use of the Capital One Senior Well-Being Funds of (\$11,404) and the United Way Fund (\$9,800) during the fiscal year 2022.

***Revenues***

Overall, there was a decrease in revenues. As stated elsewhere in the MD&A, decreases in Operating and Capital Grants and Contributions, Grants not Restricted to Specific Programs, and Local Government Funding were offset by increases in Charges for Services and Operating Grants and Contributions.

Additional information on these revenues was discussed previously in the Analysis of the Council as a whole using Government-Wide Financial Statements.

**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

**Expenditures**

The increases in expenditures were likewise discussed previously in the Analysis of the Council as a whole using Government-Wide Financial Statements.

**AN ANALYSIS OF THE GENERAL FUND BUDGET**

The primary reasons for amending a budget are to account for unanticipated changes in both revenues and expenditures and to prevent compliance violations under the Council's grants from GOEA.

**AN ANALYSIS OF CAPITAL ASSETS AND DEBT ADMINISTRATION**

At the end of the fiscal year, the Council had \$190,430 in capital assets net of accumulated depreciation. This represents a net decrease of \$100,446 over last year as shown below:

Capital Assets, Net of Depreciation at Year End Governmental Activities				
	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>Increase (Decrease)</u>	<u>Percentage Increase (Decrease)</u>
Furniture and Equipment	\$ 11,051	\$ 2,248	\$ 8,803	391.6 %
Vehicles	<u>179,379</u>	<u>288,628</u>	<u>(109,249)</u>	<u>(37.9)%</u>
Total	<u>\$ 190,430</u>	<u>\$ 290,876</u>	<u>\$ (100,446)</u>	<u>(34.5) %</u>

Depreciation expense for the year totaled \$111,372, which was primarily on the Council's furniture, equipment and vehicles. More detailed information on the Council's capital assets can be found in the notes to the financial statements.

The Council did not have any long-term debt at June 30, 2022 and 2021.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Council receives most of its funding from federal and state agencies. In addition, the Council entered into a cooperative endeavor agreement on September 29, 2006 whereby Jefferson Parish not only continues to provide general funding for operations and a significant in-kind contribution of facility usage for Senior Centers and meal sites in the unincorporated areas of the Parish, but also millage funding to augment or initiate services for the elderly in the unincorporated areas of Jefferson Parish and the town of Jean Lafitte. The Cooperative Endeavor Agreement was renewed in August 2022.

**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

Federal and state income sources have been relatively consistent; however, some of the Council's grants and contracts are contingent upon the level of service provided by the Council. In addition, 100% state funded programs are subject to mandated cuts by the Governor, and thus, revenues can vary from year to year. Preparation of the fiscal year 2023 budget included the following major factors:

- Revenue stream from the fiscal year 2023 Schedule of Funding received from GOEA.
- Anticipated revenue stream from contributions to the Nutrition programs.
- Anticipated revenue from the Parish millage to assist in funding for Nutrition Programs and from the Parish millage to assist in funding for Senior Centers.
- Anticipated revenue from the general funding appropriation to the Council from Jefferson Parish.
- Anticipated numbers of services the Council could provide with projected funding levels, considering the demand for services offered, and price increases charged by current and other available service providers and vendors.
- Anticipated staffing levels required to maintain services projected.
- No general wage increase for fiscal year 2023.

The Council is responsible for submitting an Original Budget for each fiscal year. The Governor's Office of Elderly Affairs (GOEA) is responsible for reviewing these budgets and issuing their approval. In March 2022, GOEA approved the Council's Original Budget for fiscal year 2022.

If during the fiscal year, any additional funding is awarded by the State Legislature, a revised budget must be prepared and submitted during the fiscal year to account for the use of these additional funds. The Council did submit a Revised Budget in April 2022. As of October 2022, GOEA is reviewing and pending approval of the fiscal year 2022 Revised Budget.

In the past, the State Legislature provided additional funding to the Council through special line item appropriations. These funds are not recurring and were not available at the time the Schedule of Funding was provided to the Council by the Governor's Office for fiscal year 2023.

Economic factors to be considered for fiscal year 2023 and beyond include the following:

- Since the budget of the State of Louisiana is based primarily on the revenue stream generated by the price of oil, and also the collections of sales taxes, the Governor and his staff review potential cuts to the State Budget. There always exists the possibility of reductions to State funds.
- Due to the volatile availability of millage funding and general funding from Jefferson Parish, the Council will be forced to find other sources of funding, with a focus on recurring funding sources, to minimize the amount of service reductions.

**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS – CONTINUED**  
*June 30, 2022*

- The Council continues to regularly research and apply for grants for all services they can provide to seniors; however, the need for finding recurring funding sources is paramount.
- Wages in the marketplace continue to cause a majority of staffing positions to be non-competitive. The effect of this disparity is shown by loss of staff with the subsequent replacement staff being paid at a higher rate of pay. This is still no assurance that the Council can retain new hires. Keeping current staff can result in additional increases to wages and resultant reductions to the levels of services that the Council can afford to provide. In an attempt to minimize the effect of higher wage rates, the Council's Administration seeks ways of consolidating staff duties, lowering the number of staff required, but paying more competitive wage rates.
- The Council's service providers are hiring staff at higher rates of pay; the effects being higher unit costs being charged to the Council, and fewer units of service purchased.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide government agencies and the general public an overview of the Council's finances, and demonstrate the accountability for the funding it receives. If there are any questions regarding the content of this report, or any related information about the Council, please contact Albert Robichaux, CEO at the Council's main office located at 6620 Riverside Drive, Suite 216, Metairie, LA 70003, or by phone at (504) 888-5880. If email is the preferred medium of contact, please send as follows:

Albert Robichaux

[arobichaux@jcoa.net](mailto:arobichaux@jcoa.net)



***GOVERNMENT-WIDE FINANCIAL STATEMENTS***

**JEFFERSON COUNCIL ON AGING, INC.**

STATEMENT OF NET POSITION

June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,229,483
Accounts receivable	330,338
Accounts receivable - GNOF	32,814
Prepaid expenses	<u>11,761</u>
 TOTAL CURRENT ASSETS	 1,604,396
 Restricted assets:	
Cash and cash equivalents	152,268
Right-of-use asset – operating lease, net of accumulated amortization	79,217
Capital assets:	
Depreciable, net of accumulated depreciation	<u>190,430</u>
 TOTAL ASSETS	 <u>2,026,311</u>
 LIABILITIES	
Accounts payable and accrued expenses	334,553
Operating lease liability - current	<u>79,217</u>
 TOTAL CURRENT LIABILITIES	 <u>413,770</u>
 NET POSITION	
Net investment in capital assets	190,430
Restricted	455,074
Unrestricted	<u>967,037</u>
 TOTAL NET POSITION	 <u>\$ 1,612,541</u>

# JEFFERSON COUNCIL ON AGING, INC.

## STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

Functions/Programs	Direct Expenses	Indirect Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position
				Operating Grants and Contributions	Capital Grants and Contributions	
						Total Governmental Activities
Governmental Activities:						
Health, Welfare and Social Services:						
Supportive Services:						
Personal Care	\$ 34,303	\$ -	\$ -	\$ 37,000	\$ -	\$ 2,697
Adult Day Health Care	-	-	-	5,763	-	5,763
Homemaker	37,272	-	-	63,000	-	25,728
Legal Assistance	8,588	-	-	8,595	-	7
Material Aid	43,706	-	-	17,244	-	(26,462)
Senior Employment Training	446,118	23,130	-	460,963	-	(8,285)
Recreation and Education	597	-	-	287	-	(310)
Transportation	710,562	77,948	255,056	365,303	-	(168,151)
Nutritional Services:						
Congregate Meals	591,380	49,399	-	642,359	-	1,580
Home Delivered Meals	1,834,042	207,675	-	1,808,043	-	(233,674)
Information and Assistance	357,027	89,455	-	355,768	-	(90,714)
In-Home Respite Care	20,107	-	-	7,387	-	(12,720)
Preventive Health	219	-	-	16,914	-	16,695
Senior Center Operations	1,512,236	161,710	-	445,818	-	(1,228,128)
Administration and other	1,055,742	(609,317)	-	204,814	-	(241,611)
Total governmental activities	\$ 6,651,899	\$ -	\$ 255,056	\$ 4,439,258	\$ -	(1,957,585)
General Revenues:						
Local governments						331,702
Grants not restricted to specific programs						1,474,759
Fund Raising-Endowment donations and interest						547
Unrestricted investment earnings						11,240
Insurance proceeds						7,930
Miscellaneous						31,557
Total general revenues						1,857,735
Other Financing Sources:						
Gain on sale of capital asset						1,000
Change in net position						(98,850)
Net position:						
Beginning of the year – originally stated						1,760,480
Prior period adjustment						(49,089)
Beginning of the year – restated						1,711,391
End of the year						\$ 1,612,541

**FUND FINANCIAL STATEMENTS -  
GOVERNMENTAL FUNDS**

**JEFFERSON COUNCIL ON AGING, INC.**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022**

	General Fund	Title III B Supportive Services Fund	Title III C-1 Congregate Meals Fund	Title III C-2 Home-Delivered Meals Fund	Title V - Senior Community Service Employment Program Fund	Senior Center Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,229,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,229,483
Accounts receivable	39,413	-	17,666	101,207	147,625	-	24,427	330,338
Accounts receivable - GNOF	32,814	-	-	-	-	-	-	32,814
Prepaid expenditures	11,761	-	-	-	-	-	-	11,761
Due from other funds	245,589	19,285	-	-	-	31,291	462,360	758,525
Restricted assets:								
Cash and cash equivalents	152,268	-	-	-	-	-	-	152,268
<b>TOTAL ASSETS</b>	<b>\$ 1,711,328</b>	<b>\$ 19,285</b>	<b>\$ 17,666</b>	<b>\$ 101,207</b>	<b>\$ 147,625</b>	<b>\$ 31,291</b>	<b>\$ 486,787</b>	<b>\$ 2,515,189</b>
<b>LIABILITIES</b>								
Accounts payable and accrued expenditures	\$ 79,087	\$ 19,285	\$ 12,530	\$ 71,592	\$ 6,229	\$ 31,291	\$ 114,539	\$ 334,553
Due to other funds	512,936	-	5,136	29,615	141,396	-	69,442	758,525
<b>TOTAL LIABILITIES</b>	<b>592,023</b>	<b>19,285</b>	<b>17,666</b>	<b>101,207</b>	<b>147,625</b>	<b>31,291</b>	<b>183,981</b>	<b>1,093,078</b>
<b>FUND BALANCES</b>								
Nonspendable:								
Not in spendable form	11,761	-	-	-	-	-	-	11,761
Restricted	152,268	-	-	-	-	-	218,090	370,358
Assigned	500,000	-	-	-	-	-	-	500,000
Unassigned	455,276	-	-	-	-	-	84,716	539,992
<b>TOTAL FUND BALANCES</b>	<b>1,119,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>302,806</b>	<b>1,422,111</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,711,328</b>	<b>\$ 19,285</b>	<b>\$ 17,666</b>	<b>\$ 101,207</b>	<b>\$ 147,625</b>	<b>\$ 31,291</b>	<b>\$ 486,787</b>	<b>\$ 2,515,189</b>

**JEFFERSON COUNCIL ON AGING, INC.**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
*June 30, 2022*

Amounts reported for governmental activities  
in the statement of net position are different because:

Fund Balances - Governmental Funds	\$ 1,422,111
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Right-of-use assets used in governmental  
activities are not financial resources and; therefore,  
are not reported in the governmental funds:

Right-of-use asset – operating lease	\$ 165,635	
Less: accumulated amortization	(86,418)	79,217

Capital assets used in governmental activities  
are not financial resources and; therefore,  
are not reported in the governmental funds:

Governmental capital assets	\$ 871,566	
Less: accumulated depreciation	(681,136)	190,430

Liabilities that are not due and payable in the current period  
are not reported in the governmental funds balance sheet;  
however, the liabilities are recorded in the statement of  
net position.

Lease obligations	(79,217)
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Net Position of Governmental Activities	<u>\$ 1,612,541</u>
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**JEFFERSON COUNCIL ON AGING, INC.**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
*For the Year Ended June 30, 2022*

	General Fund	Title III B Supportive Services Fund	Title III C-1 Congregate Meals Fund	Title III C-2 Home-Delivered Meals Fund	Title V - Senior Community Service Employment Program Fund	Senior Center Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>								
Intergovernmental:								
State of Louisiana:								
Office of Elderly Affairs	\$ 259,593	\$ 461,566	\$ 274,758	\$ 939,189	\$ 460,963	\$ 445,818	\$ 884,466	\$ 3,726,353
Department of Transportation	178,119	-	-	-	-	-	-	178,119
Department of Insurance	4,076	-	-	-	-	-	-	4,076
Local governments	327,625	-	59,728	470,272	-	-	100,000	957,625
Charges for services	255,056	-	-	-	-	-	-	255,056
Interest income	11,787	-	-	-	-	-	-	11,787
Public support:								
Client contributions	60,411	3,678	2,664	29,327	-	-	42,670	138,750
Miscellaneous	31,557	5	-	-	-	1	2	31,565
Insurance proceeds	7,930	-	-	-	-	-	-	7,930
In-kind contributions	-	-	303,629	-	-	937,159	-	1,240,788
<b>TOTAL REVENUES</b>	<b>1,136,154</b>	<b>465,249</b>	<b>640,779</b>	<b>1,438,788</b>	<b>460,963</b>	<b>1,382,978</b>	<b>1,027,138</b>	<b>6,552,049</b>
<b>EXPENDITURES</b>								
Current:								
Health and welfare:								
Salaries	241,204	121,689	132,902	582,197	400,815	430,301	267,699	2,176,807
Fringe	39,019	29,547	26,514	87,993	41,095	91,556	68,637	384,361
Travel	560	172	1	129,803	1,172	3,631	2,371	137,710
Operating services	200,245	30,410	37,703	116,506	22,930	130,120	78,686	616,600
Operating supplies	22,203	3,531	4,833	19,728	2,820	43,939	63,691	160,745
Other costs	148,728	335,668	-	1,994	222	35,553	65,448	587,613
Meals	-	-	134,465	1,099,680	-	-	-	1,234,145
Capital outlay	4,897	816	732	3,816	194	1,355	874	12,684
In-kind expenditures	-	-	303,629	-	-	937,159	-	1,240,788
<b>TOTAL EXPENDITURES</b>	<b>656,856</b>	<b>521,833</b>	<b>640,779</b>	<b>2,041,717</b>	<b>469,248</b>	<b>1,673,614</b>	<b>547,406</b>	<b>6,551,453</b>
Excess (deficiency) of revenues over expenditures	479,298	(56,584)	-	(602,929)	(8,285)	(290,636)	479,732	596

**JEFFERSON COUNCIL ON AGING, INC.**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS - Continued**  
**For the Year Ended June 30, 2022**

	General Fund	Title III B Supportive Services Fund	Title III C-1 Congregate Meals Fund	Title III C-2 Home-Delivered Meals Fund	Title V - Senior Community Service Employment Program Fund	Senior Center Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	8,925	56,584	-	602,929	8,285	290,636	145,029	1,112,388
Operating transfers out	(476,694)	-	-	-	-	-	(635,694)	(1,112,388)
Gain on sale of capital asset	1,000	-	-	-	-	-	-	1,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(466,769)</b>	<b>56,584</b>	<b>-</b>	<b>602,929</b>	<b>8,285</b>	<b>290,636</b>	<b>(490,665)</b>	<b>1,000</b>
Net change in fund balance	12,529	-	-	-	-	-	(10,933)	1,596
Fund balances, beginning - originally stated	1,155,865	-	-	-	-	-	313,739	1,469,604
Prior period adjustment	(49,089)	-	-	-	-	-	-	(49,089)
Fund balances, beginning - restated	1,106,776	-	-	-	-	-	313,739	1,420,515
Fund balances, ending	<u>\$ 1,119,305</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302,806</u>	<u>\$ 1,422,111</u>



**JEFFERSON COUNCIL ON AGING, INC.**  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

Amounts reported for governmental activities in the  
statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds	\$ 1,596
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Governmental funds report capital outlays as expenditures.  
However, in the statement of activities, the cost of some  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which depreciation  
exceeded capital outlays in the current period:

Capital outlays	\$ 10,926	
Depreciation expense	<u>(111,372)</u>	<u>(100,446)</u>

Change in Net Position of Governmental Activities	<u>\$ (98,850)</u>
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**NOTES TO THE PRIMARY GOVERNMENT  
BASIC FINANCIAL STATEMENTS**

## **JEFFERSON COUNCIL ON AGING, INC.**

### **NOTES TO THE FINANCIAL STATEMENTS**

*June 30, 2022*

#### **NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of Jefferson Council on Aging, Inc. (the Council) conform to the accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. The Council applies GASB Statement No. 62 – “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,” as amended by GASB Statement No. 66 – “Technical Corrections – 2012 – an amendment of GASB Nos. 10 & 62”. This statement supersedes GASB Statement No. 20, “Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting” by bringing governmental accounting and financial literature together in one place, thereby eliminating the need to subjectively determine which FASB and AICPA pronouncement provisions apply to state and local governments.

The Council follows GASB Statement No. 76 – “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.” The objective of this statement is to identify, in the context of the current governmental financial reporting environment, the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This statement supersedes GASB Statement No. 55 – “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.”

The following is a summary of certain significant accounting policies used by the Council:

#### ***Purpose of the Council on Aging***

The purpose of the Council is to collect facts and statistics and make special studies of conditions pertaining to the employment, financial status, recreation, social adjustment, mental and physical health or other conditions affecting the welfare of the aging people in Jefferson Parish (the Parish); to keep abreast of the latest developments in these fields of activity throughout Louisiana and the United States; to interpret its findings to the citizens of the Parish and State; to provide for the mutual exchange of ideas and information on the Parish and State level; to conduct public meetings; to make recommendations for needed improvements and additional resources; to promote the welfare of aging people; to coordinate and monitor services of other local agencies serving the aging people of the Parish; to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA) and other departments of state and local government serving the elderly and to make recommendations relevant to the planning and delivery of services to the elderly of the Parish.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Purpose of the Council on Aging - Continued***

Specific services provided by the Council to the elderly residents of the Parish include providing congregate and home delivered meals, nutritional education, information and referral services, prescription assistance, insurance counseling, benefits and options counseling, outreach, material aid, in-home respite, personal care, support groups, public education, senior centers, homemakers, recreation, legal assistance, wellness and transportation.

***Reporting Entity***

In 1964, the State of Louisiana passed Act 456 authorizing the charter of a voluntary Council on Aging for the welfare of the aging people in each parish of Louisiana. In 1979, the Louisiana Legislature created the Governor's Office of Elderly Affairs (GOEA) (La. R.S. 46:931) with the specific intention to administer and coordinate social services and programs for the elderly population of Louisiana through sixty-four parish voluntary Councils on Aging.

Before a Council on Aging can begin operations in a specific parish, its application for a charter must receive approval from GOEA pursuant to Louisiana Revised Statute (La. R.S.) 46:1602. Each Council on Aging in Louisiana must comply with the state laws that apply to quasi-public agencies as well as the policies and regulations established by GOEA.

The Council is a legally separate, non-profit, quasi-public corporation. The Council received its charter from the Governor of the State of Louisiana on June 23, 1970 and subsequently incorporated on September 10, 1971 under the provisions of Title 12, Chapter 2 of the Louisiana Revised Statutes.

A board of directors, who serve two three-year terms, governs the Council. The Board of Directors consists of 15 members. The Board is comprised of representatives of the Parish's general public that represent all sections of the Parish and that are drawn from, but not limited to, civic organizations, governmental agencies, business and religious groups, Jefferson Parish School Board and Jefferson Parish Government, and State Government officials representing Jefferson Parish. Board members are elected by the General Membership of the Council during its annual meeting. In the event of an interim vacancy, however, the Board may upon recommendation of its Nominating Committee, appoint a new Board member to fill the unexpired term of the vacancy, provided the General Membership ratifies the continuance of the appointment at its next annual meeting.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Reporting Entity - Continued***

Based on the criteria set forth in GASB Statement No. 14 (as amended by GASB Statement No. 61), *The Financial Reporting Entity*, the Council is not a component unit of another primary government nor does it have any component units that are related to it. In addition, based on the criteria set forth in this statement, the Council has presented its financial statements as a special purpose, stand-alone government; accordingly, it is applying the provisions of GASB Statement No. 61 as if it were a primary government.

***Basis of Presentation of the Basic Financial Statements***

The Council's basic financial statements consist of "government-wide" financial statements on all activities of the Council, which are designed to report the Council as a whole entity, and "fund" financial statements, whose purpose are to report individual major governmental funds and combined non-major governmental funds.

Both the government-wide and fund financial statements categorize primary activities as either "governmental" or "business" type. The Council's functions and programs have all been categorized as "governmental" activities. The Council does not have any business-type activities, fiduciary funds, or any component units that are fiduciary in nature. Accordingly, the government-wide financial statements do not include any of these activities or funds.

***Government-Wide Financial Statements***

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Council. As a general rule, the effect of interfund activity has been eliminated from these statements. The government-wide presentation focuses primarily on the sustainability of the Council as an entity and the change in its net position (financial position) resulting from the activities of the current fiscal year. Governmental activities generally are supported by intergovernmental revenues and property tax revenues.

In the government-wide Statement of Net Position only one column of numbers has been presented. The amounts are presented on a consolidated basis and represent only governmental type activities.



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Government-Wide Financial Statements - Continued***

The Statement of Net Position has been prepared on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Council's net position is reported in three parts – net investment in capital assets, restricted and unrestricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the Council's functions and significant programs. Many functions and programs are supported by general government revenues such as, intergovernmental revenues, property taxes, and unrestricted public support, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues, such as charges for services, operating and capital grants, and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used to directly offset its costs. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

Direct expenses reported in the Statement of Activities are those that are clearly identifiable with a specific function or program, whereas the Council allocates its indirect expenses among various functions and programs in accordance with the Uniform Guidance. The Statement of Activities shows this allocation in a separate column labeled "indirect expenses". GOEA provides administrative grant funds to help the Council pay for a portion of its indirect costs. As a result, only the indirect costs in excess of the GOEA administrative funds are allocated to the Council's other functions and programs.

In the Statement of Activities, charges for services represent program revenues obtained by the Council when it renders services provided by a specific function or program to people or other entities. Contributions, property taxes, grants, interest income, special event, fundraising, and miscellaneous revenues that are not properly included among program revenues are reported instead as general revenues in this statement. Special items, if any, are significant transactions within the control of management that are either unusual in nature or infrequent in occurrence, and are separately reported below general revenues. There were no special items this year.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Fund Financial Statements***

The fund financial statements present financial information that is very similar to that which was included in the general-purpose financial statements issued by governmental entities before GASB Statement No. 34 required the format change.

The daily accounts and operations of the Council continue to be organized using funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, 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 are reported by generic classification within the financial statements.

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category or type.

In addition, management may also choose to report any other governmental fund as a major fund if it believes the fund is particularly important to financial statement users. For this year, no additional funds were deemed to be major funds by management. The non-major funds are summarized by category or fund type into a single column in the fund financial statements.

Governmental fund equity is called the fund balance. Fund balance is further classified on a hierarchy that shows, from the highest to the lowest, the level or form of constraints on fund balance, and accordingly, the extent to which the Council is bound to honor them: nonspendable, restricted, committed, assigned and unassigned.

The following is a description of the governmental funds of the Council:

The General Fund is the primary operating fund of the Council and is used to account for all financial resources except those required to be accounted for in another fund.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Fund Financial Statements - Continued***

Previous financial reporting standards do not include guidance for reporting those financial elements, which are distinct from assets and liabilities. Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

The following are brief descriptions of the programs that comprise the Council's General Fund:

Senior Health Insurance Information Program (SHIIP)

This program is used to account for the expenditures associated with the Council's sponsorship of SHIIP. This program provides health insurance counseling to seniors in Jefferson Parish.

Endowment

This fund is used to account for contributions and interest generated in the Endowment.

Fund Development

The purpose of this function is to initiate and maintain fundraising efforts within the community, as well as securing grants that would provide supplemental funding for various needed services for the elderly.

Transportation

This fund is used to account for the operations of the transportation program which provides nutrition and social rides to program participants. Any deficits incurred in this program are absorbed by the Council's discretionary funds.



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE I – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Fund Financial Statements - Continued***

Local

The Council receives revenues that are not required to be accounted for in a specific program or fund. Accordingly, these revenues have been recorded in the local program of the General Fund. These funds are mostly unassigned, which means they may be used at management's discretion. Expenditures to acquire fixed assets, and expenditures for costs not allowed by another program due to budget limitations or the nature of the expenditure, are generally recorded in the local program. Because these funds are mostly unassigned, they are often transferred to other programs and funds to eliminate deficits in cases where the expenditures of the other programs and funds exceeded their revenues.

Parish Council on Aging (PCOA)

Parish Council on Aging (PCOA) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (GOEA). The Council may use these "Act 735" funds at its discretion in any program provided the program is benefiting people who are at least 60 years old. In fiscal year ended June 30, 2022, the Council transferred its PCOA funds to Title III B, Title III C-2, Senior Centers, Title V, ADRC, SenioRx, SHIP, and CARES Vaccine Outreach Fund to provide additional funds to pay for program expenditures.

***Other Major Governmental Funds***

Title III B - Supportive Services Fund

Title III B funds are provided by the United States Department of Health and Human Services - Administration on Aging to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. The Title III B Supportive Services Fund accounts for funds used to provide various units of supportive social services to the elderly. GOEA has established the criteria for a qualifying unit of service for each Title III B program. Specific supportive social services include, among other things, in-home services, community services and legal assistance for the elderly.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE I – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Other Major Governmental Funds - Continued***

**Title III C-1 - Congregate Meals Fund**

Title III C-1 funds are provided by the United States Department of Health and Human Services - Administration on Aging to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. The Title III C-1 Congregate Meals Fund accounts for funds used to provide nutritional, congregate meals to people age 60 or older in strategically located centers throughout Jefferson Parish.

**Title III C-2 - Home Delivered Meals Fund**

Title III C-2 funds are provided by the United States Department of Health and Human Services - Administration on Aging to the Louisiana Governor's Office of Elderly Affairs which "passes through" the funds to the Council. The Title III C-2 Home Delivered Meals Fund accounts for funds used to provide nutritional meals to homebound people who are age 60 or older.

**Title V - Senior Community Service Employment Program Fund**

The Title V - Senior Community Service Employment Program Fund is used to account for the payment and reimbursement of expenses incurred in the operation of the Title V program. Included in these expenses are salaries paid for program participants whose salaries are being paid by funds provided through this program. The Council operates this program in Jefferson and Plaquemines Parishes.

**Senior Center Fund**

Senior Center funds are appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "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 with the community.

***Non-Major Governmental Funds - Special Revenue Funds***

**Title III C - Area Agency Administration Fund (AAA)**

Title III C - Area Agency Administration funds are provided by the United States Department of Health and Human Services - Administration on Aging to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. The Title III C - Area Agency Administration Fund is used to account for the administration of Special Programs for the Aging. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE I – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Non-Major Governmental Funds - Special Revenue Funds - Continued***

Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various councils on aging throughout the State to be used to supplement the primary grant for senior centers. The Council was one of the parish councils to receive a supplemental grant of \$233,320. The Governor's Office of Elderly Affairs provided these funds to the Council. For the year ended June 30, 2022, these funds included \$233,320 for senior center operations.

Nutritional Services Incentive Program Fund (NSIP)

The Nutritional Services Incentive Program Fund (NSIP) is used to account for the administration of NSIP funds provided by the Administration on Aging, U.S. Department of Health and Human Services, to GOEA, which in turn "passes through" the funds to the Council. GOEA distributes NSIP funds to each parish council on aging in Louisiana based on how many meals each council on aging served in the previous year in relation to the total meals served statewide by all councils. Using this formula, the Council receives from GOEA approximately 60 cents per congregate and home-delivered meal it serves. The primary purpose of the NSIP reimbursement is to provide money to buy food that will be used in the preparation of congregate and home-delivered meals under nutrition service programs. The food that is purchased for these purposes must be of United States origin or be commodities from the United States Department of Agriculture. The fund balance of \$108,491 at June 30, 2022 is to be used to fund the raw food costs components for the year ending June 30, 2023.

Title III D - Disease Prevention and Health Promotion Services Fund

The Title III D Fund accounts for funds used for wellness, which includes disease prevention and health promotion activities.

Title III E - National Family Caregiver Support Fund

The Title III E Fund accounts for funds relating to the National Family Caregiver Support program. The National Family Caregiver Support program is designed to provide multifaceted systems of support services for family caregivers and for grandparents or older individuals who are relative caregivers. This program targets older, low-income individuals. Specific types of services that are provided by this program include: Adult Day Health Care, Material Aid, Respite Care, and Information and Assistance. Eligible participants include (1) adult family members, or another adult person, who provides uncompensated in-home and community care to an older person who needs supportive services or (2) grandparents, or a person 60 years of age or older, who is related to a child by blood or marriage and (1) lives with the child, (2) is the primary caregiver, and (3) has a legal relationship to the child or is raising the child informally.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Non-Major Governmental Funds - Special Revenue Funds – Continued***

Aging and Disability Resource Center Grant Fund (ADRC)

The Council entered into a contract with the GOEA to provide information and assistance that would improve the health, independence and quality of life to adults living with disabilities, senior citizens, or caregivers. The contract included the parishes of Jefferson, St. Charles, St. James, and St. John.

GiveNOLA Fund

The Council received funding of \$1,580 through GiveNOLA donations to provide assistance to areas of greatest need.

Medicare Improvements for Patients and Providers Act Fund (MIPPA)

The Council received GOEA funding of \$8,925 to provide outreach services and assistance to seniors in the enrollment process for the Low-Income Subsidy program, Medicare Savings program, and Medicare Part D program.

Private Pay Meals

The Private Pay Meals Fund has a fund balance of \$107,761 at June 30, 2022 to provide assistance to the Council's Title III C-2 Program.

Sipping with Santa

The Sipping with Santa Fund has a fund balance of \$27,105 at June 30, 2022 to provide assistance to the Council's Title III C-1 and Title III C-2 programs.

Capital One Senior Well-Being Fund

The Capital One Senior Well-Being Fund has a fund balance of \$1,838 at June 30, 2022 to provide assistance to the Council's Title III E program.

United Way

The Council received funding of \$40,200 to offset future food costs associated with the Title III C-2 program.

Jefferson Parish (Pass Through) Community Development Block Grant (CDBG) – Meals on Wheels Program

The Council received funding of \$100,000 from Jefferson Parish through a CDBG grant for the Meals on Wheels Program to provide assistance to the Council's Title III C-2 program.



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Non-Major Governmental Funds - Special Revenue Funds – Continued***

No Wrong Door

The Council received GOEA funding of \$12,325 for the ADRC program.

CARES COVID-19 Vaccine Outreach

The Council received GOEA CARES Act funding of \$43,272 to educate seniors and to provide them with assistance in accessing the COVID-19 Vaccine through the Council's Title III B program.

***Measurement Focus and Basis of Accounting***

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

***Government-wide Financial Statements - Accrual Basis***

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

***Fund Financial Statements - Modified Accrual Basis***

Governmental fund level financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. A current financial resources measurement focus means that only current assets and current liabilities are generally included on the fund balance sheet. The operating statements of the funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within 60 days of year end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred, if measurable, except for the following: (1) unmatured principal and interest on long-term debt, if any, are recorded when due, and (2) claims, judgments, and compensated absences are recorded as expenditures when paid with expendable available financial resources. Depreciation is a cost that is not recognized in the governmental funds.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Change in Accounting Principle***

During the year ended June 30, 2022, the Council adopted GASB Statement No. 87 "Leases," which requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. The implementation of GASB Statement No. 87 led to recognition of a right-of-use lease asset and a related lease liability associated with the Council's current lease obligations. See Note 12 for additional information.

***Interfund Activity***

In the fund financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate. Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be repaid. In the government-wide financial statements, transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net position.

***Cash and Cash Equivalents***

Cash and cash equivalents include not only currency on hand, but also demand deposits and money market funds with banks or other financial institutions. For purposes of the Statement of Net Position, restricted cash are amounts received or earned by the Council with an explicit understanding between the Council and the resource provider that the resource would be used for a specific purpose.

***Accounts Receivable***

The financial statements for the Council do not contain an allowance for uncollectible receivables because management believes all amounts will be collected. However, if management becomes aware of information that would change its assessment about the collectability of any receivable, management would write off the receivable as a bad debt at that time.

***Investments***

GASB Statement No. 31 requires the Council to report its investments at fair value in the Statement of Net Position, except for investments in non-participating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates.

This type of investment is reported using a cost-based measure, provided the fair market value of the contract is not significantly affected by the impairment of the credit standing of the issuer or other factors. The Council had no investments at June 30, 2022.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

***Prepaid Expenses/Expenditures***

Prepaid expenses include amounts paid in advance for goods and services. Prepaid expenses are shown as either current or other assets on the government-wide Statement of Net Position, depending on when management expects to realize their benefits. In the fund financial statements, the Council has elected not to include amounts paid for future services as expenditures until those services are consumed. This method of accounting for prepaid expenditures helps assure the Council's management that costs incurred will be reported in accordance with the Council's cost reimbursement grants. These types of grants do not permit the Council to obtain reimbursement for qualified expenditures until the goods and services relating to them are consumed. As a result, the prepaid expenditures are shown as an asset on the balance sheet of the fund financial statements until they are consumed. In addition, a corresponding amount of the fund balance of the General Fund has been shown as nonspendable to reflect the amount of fund balance not currently available for expenditures.

***Capital Assets***

The accounting and reporting treatment used for capital assets depends on whether the capital assets are reported in the government-wide financial statements or the fund financial statements.

**Government-Wide Financial Statements**

Capital assets are long-lived assets purchased or acquired with an original cost of at least \$1,000 and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the government-wide Statement of Net Position. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation. Capital assets will also include major repairs to equipment and vehicles that significantly extend the asset's useful life. Routine repairs and maintenance are expensed as incurred.

For capital assets recorded in the government-wide financial statements, depreciation is computed and recorded using the straight-line method for the asset's estimated useful life. The Council follows a guideline issued by the State of Louisiana's Office of Statewide Reporting and Accounting to establish the useful lives of the various types of capital assets that are depreciated and the method used to calculate annual depreciation. Using this guideline, the estimated useful lives of the various classes of depreciable capital assets are as follows:

Furniture and equipment	3 to 12 years
Vehicles	5 years

When calculating depreciation, the State's guideline assumes that capital assets will not have any salvage value and that a full year's worth of depreciation will be taken in the year the capital assets are placed in service or disposed.



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Capital Assets - Continued***

**Fund Financial Statements**

In the fund financial statements, capital assets used in the Council's operations are accounted for as capital outlay expenditures of the governmental fund that provided the resources to acquire the assets. Depreciation is not computed or recorded on capital assets for purposes of the fund financial statements.

***Non-Current (Long-term) Liabilities***

The accounting treatment of non-current liabilities depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, all non-current liabilities that will be repaid from governmental resources are reported as liabilities in the government-wide statements. In the fund financial statements, non-current liabilities for governmental funds are not reported as liabilities or presented anywhere else in these statements. The Council had no non-current liabilities at June 30, 2022.

***Compensated Absences***

The Council's policies for vacation leave permit employees to accumulate earned but unused vacation leave. Accordingly, a liability for the unpaid vacation leave has been recorded in the fund financial statements.

The amount accrued as the compensated absence liability was determined using the number of vested vacation hours for each employee multiplied by the employee's wage rate in effect as of June 30, 2022.

The Council's sick leave policy does not provide for the vesting of sick leave. There are no sick leave amounts paid for any unused sick leave upon termination of employment. Accordingly, no amounts have been accrued as unpaid compensated absences in the government-wide financial statements relative to sick leave.

***Advances from Funding Agency***

Advances from funding agency represent unexpended balances of grants awarded to the Council that are required to be returned to the funding agency at the end of the grant period. Grant funds due back to the funding agency are recorded as a liability when the amount due becomes known, normally when a final accounting is submitted to the funding agency. The Council did not have advances from funding agencies payable at June 30, 2022.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Net Position in the Government-Wide Financial Statements***

In the government-wide Statement of Net Position, the Net Position amount is classified and displayed in three components:

- Net investment in capital assets - This component consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets.
- Restricted net position - This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use in a specific program or for a specific purpose, the Council's policy is to use restricted resources first to finance its activities, except for nutrition services. When providing nutrition services, revenues earned by the Council under its NSIP contract with GOEA can only be used to pay for the raw food component of each meal that is bought and served to a person eligible to receive a meal under one of the nutrition programs. The Council's management has discretion as to how and when to use the NSIP revenues when paying for nutrition program costs.

Quite often, unrestricted resources are available for use that must be consumed or they will have to be returned to the grantor agency. In such cases it is better for management to elect to apply and consume the unrestricted resources before using the restricted resources. As a result, in this case, the Council will depart from its usual policy of using restricted resources first.

***Fund Equity - Fund Financial Statements***

Governmental fund equity is classified as fund balance. The Council applies GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purpose for which resources can be used:

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Fund Equity - Fund Financial Statements - Continued***

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified \$11,761 of prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of resources are either:
  - Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
  - Imposed by law through constitutional provisions or enabling legislation.

Unspent NSIP funds of \$108,491 within the Council's Fund have been classified as restricted because of spending constraints placed upon this money by GOEA. Endowment funds of \$152,268 have been classified as restricted due to constraints of the donor. Private Pay Meals funds of \$107,761 and Capital One Senior Well-Being funds of \$1,838 have been classified as restricted as well due to constraints placed upon this money by the donors.

- **Committed:** This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Council's Board of Directors, which is the Council's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council did not have any committed resources as of year-end.
- **Assigned:** This classification includes spendable amounts that are reported in governmental funds other than the General Fund, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement No. 54. The intent of an assigned fund balance should be expressed by either the Council's Board of Directors, or a subordinate high-level body, such as a finance committee, or an official, such as the executive director, that has the authority to assign amounts to be used for specific purposes. The Council's management assigned \$500,000 of funds at June 30, 2022.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 1 – PURPOSE OF THE COUNCIL ON AGING AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Fund Equity - Fund Financial Statements – Continued***

- **Unassigned:** This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the Council would use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, it reserves the right to selectively spend unassigned resources first and to defer the use of other classified funds.

***Management's Use of Estimates***

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

***Allocation of Indirect Expenses***

The Council reports all direct expenses by function and programs of functions in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct expenses of the Administration function. GOEA provides funds to partially subsidize the Council's Administration function. The unsubsidized net cost of the Administration function is allocated using a formula based primarily on the relationship the direct cost a program bears to the direct cost of all programs. There are some programs that cannot absorb any indirect expense allocation according to their grant, contract, or donor restrictions.

***Elimination and Reclassifications***

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 2 – REVENUE RECOGNITION**

Revenues are recorded in the government-wide financial statements when they are earned under the accrual basis of accounting.

Revenues are recorded in the fund financial statements using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees (charges for services), and interest income are usually both measurable and available. However, the timing and amounts of the receipts of public support, fund-raisers, and miscellaneous revenues are often difficult to measure; therefore, they are generally recorded as revenue in the period received.

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Council is a quasi-governmental entity, which is not required to comply with Louisiana laws relating to collateralization of cash. The Council, however, utilizes a promontory account with an insured cash sweep service to obtain collateralization for cash at financial institutions which is in excess of the FDIC insurance. The insured cash sweep service will place the funds into deposit accounts at FDIC-insured banks in increments below the standard FDIC insurance maximum (\$250,000) so that both principal and interest are eligible for FDIC insurance.

The year-end bank balances of deposits and the carrying amounts as shown on the Statement of Net Position and Governmental Fund Balance Sheet are as follows:

	<u>Bank Balances</u>	<u>Reported Balances</u>
Cash and cash equivalents	\$ 1,399,448	\$ 1,381,751
Total	<u>\$ 1,399,448</u>	<u>\$ 1,381,751</u>

Custodial credit risk is the risk that in the event of a bank failure, the Council's deposits may not be returned to it. The Council has written a policy for custodial credit risk. As of June 30, 2022, none of the Council's bank balances of \$1,399,448 were exposed to custodial credit risk. These deposits were insured through an insured cash sweep service.



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 3 – CASH AND CASH EQUIVALENTS – Continued**

A reconciliation of deposits and investments as shown in the statement of net position as follows:

Cash on hand	\$ 2,100
Reported amount of deposits	<u>1,379,651</u>
Total	<u>\$ 1,381,751</u>
Classified as:	
Cash and cash equivalents	\$ 1,229,483
Restricted assets:	
Cash and cash equivalents	<u>152,268</u>
Total	<u>\$ 1,381,751</u>

**Short-term Investments**

The Council's primary purpose for investing is to earn interest income on money that management has determined to be in excess of immediate cash needs. Although it is not required by law to comply with the State of Louisiana's investment laws, the Council's management has elected to follow Louisiana Revised Statute 33:2955, which lists the types of investments in which a political subdivision may invest its temporarily idle funds. The Council had no investments at June 30, 2022.

**NOTE 4 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2022 were as follows:

	GOEA	Jefferson Parish	Other	Total Receivables
General Fund	\$ -	\$ 32,647	\$ 6,210	\$ 38,857
Title III C-1 Congregate Meals Fund	-	17,666	-	17,666
Title III C-2 Home Delivered Meals Fund	30,539	70,668	-	101,207
Title V Senior Community Service				
Employment Program Fund	147,625	-	-	147,625
AAA	3,522	-	-	3,522
MIPPA	8,580	-	-	8,580
No Wrong Door	12,325	-	-	12,325
SHIIP	<u>-</u>	<u>-</u>	<u>556</u>	<u>556</u>
	<u>\$ 202,591</u>	<u>\$ 120,981</u>	<u>\$ 6,766</u>	<u>\$ 330,338</u>

**NOTE 5 – ACCOUNT RECEIVABLE – GNOF**

During the 2019 fiscal year, JCOA invested \$25,000 from the assigned fund balance with the Greater New Orleans Foundation (GNOF). These funds are held by the Greater New Orleans Foundation to benefit the Organization. As of June 30, 2022, the fair value of the amount invested was \$32,814. Realized and unrealized gains (losses) on investments are reported net of related investment expenses in the Statement of Activities. A minimal amount of expenses are netted with revenues for the year ended June 30, 2022.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 6 – CHANGES IN CAPITAL ASSETS AND ACCUMULATED DEPRECIATION**

A summary of changes in capital assets and accumulated depreciation is as follows:

Capital Assets Being Depreciated	Balances 7/1/2021	Additions	Deletions	Balances 6/30/2022
Capital Assets				
Furniture and equipment	\$ 300,449	\$ 10,926	\$ (9,054)	\$ 302,321
Vehicles	<u>663,397</u>	<u>-</u>	<u>(94,152)</u>	<u>569,245</u>
Total Capital Assets	963,846	10,926	(103,206)	871,566
Less Accumulated Depreciation				
Furniture and equipment	(298,201)	(2,123)	9,054	(291,270)
Vehicles	<u>(374,769)</u>	<u>(109,249)</u>	<u>94,152</u>	<u>(389,866)</u>
Total Accumulated Depreciation	<u>(672,970)</u>	<u>(111,372)</u>	<u>103,206</u>	<u>(681,136)</u>
Capital Assets, Net of Depreciation	<u>\$ 290,876</u>	<u>\$ (100,446)</u>	<u>\$ -</u>	<u>\$ 190,430</u>
Right-of-Use Assets				
Operating lease	\$ -	\$ 165,635	\$ -	\$ 165,635
Less: accumulated amortization	<u>-</u>	<u>(86,418)</u>	<u>-</u>	<u>(86,418)</u>
Right-of-use Asset, Net of Amortization	<u>\$ -</u>	<u>\$ 79,217</u>	<u>\$ -</u>	<u>\$ 79,217</u>

Depreciation expense of \$111,372 was charged to governmental activities as follows:

Health, Welfare, and Social Services:

Supportive Services:

Recreation and Education	\$ 210
Transportation	109,249
Information and Assistance	18
Senior Center Operations	332
Administration and Other	<u>1,563</u>
Total	<u>\$ 111,372</u>

Amortization of the right-of-use asset for the year ended June 30, 2022 was \$86,418 and is included in operating services expense in the accompanying financial statements.

**NOTE 7 – GOVERNMENTAL FUND - GENERAL FUND PROGRAM - ENDOWMENT**

This represents funds that are subject to restrictions of the donor requiring in perpetuity that the principal be invested in order to generate income sufficient to supplement funding of existing programs operated by the Council, or to create new programs, as authorized by the Board of Directors. At this time, the Board of Directors has agreed to reinvest earnings generated from the Endowment principal into the Endowment principal to facilitate the growth of principal. The balance restricted for endowment totaled \$152,268 at June 30, 2022.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 8 – GOVERNMENTAL FUND - GENERAL FUND PROGRAM - LOCAL WORKING CAPITAL RESERVE**

This represents funds that will be used to phase out programs in the event normal funding is delayed or canceled by either legislative action or policy changes. The funds may be used to cover short-term emergencies. The working capital assigned totaled \$500,000 at June 30, 2022.

**NOTE 9 – FUND BALANCES - FUND FINANCIAL STATEMENTS**

As of June 30, 2022, the following special revenue funds had a remaining fund balance. Usually, the fund balances of the special revenue funds are cleared out as of June 30, 2022 to comply with the administration and accounting policies of the grantor agencies that have awarded the Council certain grants. However, there are exceptions to these policies.

The Council had \$108,491 of fund balance in the Nutritional Services Incentive Program Fund. The fund balance will be used to fund the raw food cost components for the year ending June 30, 2023.

The Council had \$107,761 of fund balance in the Private Pay Meals Fund. The fund balance will be used to help fund the Title III C-2 program.

The Council had \$17,411 of fund balance in the GiveNOLA Fund. The fund balance will be used to fund areas of greatest need for the year ending June 30, 2023.

The Council had \$27,105 of fund balance in the Sipping with Santa Fund. The fund balance will be used to help fund the Title III C-1 & C-2 programs.

The Council had \$1,838 of fund balance in the Capital One Senior Well-Being Fund. The fund balance will be used as needed to fund future costs associated with the Title III E program for the year ending June 30, 2023.

The Council had \$40,200 of fund balance in the United Way Fund. The fund balance will be used to help fund the Title III C-2 program.

**NOTE 10 – IN-KIND CONTRIBUTIONS**

Jefferson Council on Aging, Inc. received in-kind contributions during the year in the nature of contributed facilities. Contributed facilities were recorded at the estimated rental value of the facilities and presented in this report as revenue. Related expenditures, equal to the in-kind revenues, have also been presented, thereby producing no effect on excess of revenues over expenditures.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 10 – IN-KIND CONTRIBUTIONS - Continued**

Donated professional services of volunteers and contributed goods are recorded as revenues and expenditures at estimated fair values based upon valuation rates and job classifications developed by the Council.

For the year ended June 30, 2022, in-kind revenues and expenditures were recorded by funds as follows:

	Fair Value of Rent	Donations and Contributions	Total
Title III C-I - Congregate Meals Fund	\$ 303,629	\$ -	\$ 303,629
Senior Center Fund	883,657	53,502	937,159
Totals	<u>\$ 1,187,286</u>	<u>\$ 53,502</u>	<u>\$ 1,240,788</u>

The following in-kind services were not reported in the financial statements because they did not meet the criteria of professional services:

Home Delivered Meals – Volunteer Services – Drivers	\$ 26,899
Congregate Volunteers	74,514
General Volunteers – Activity Leaders	121,200
Total	<u>\$ 222,613</u>

**NOTE 11 – CHANGES IN COMPENSATED ABSENCES**

For purposes of the Statement of Net Position, the Council has presented all of its accumulated unpaid vacation leave as a current liability. This is because vested amounts are expected to be used before the end of the next fiscal year. The following is a schedule of the net change that occurred in the Council's compensated absences account during the year ended June 30, 2022.

Balance at July 1, 2021	\$ 75,356
Net decrease in vested leave	(32,371)
Balance at June 30, 2022	<u>\$ 42,985</u>

**NOTE 12 – OPERATING LEASE**

The Council leases its main office space through a noncancelable lease agreement that expires on May 31, 2023. The Council records a lease asset for the net present value of the minimum lease payments not yet paid of \$165,635, less accumulated amortization of \$86,418. The remaining balance at June 30, 2022 of \$79,217 is due within one year. The following is a summary of the changes in the Council's lease liability

Balance at July 1, 2021	\$ 165,635
Payments	(86,418)
Balance at June 30, 2022	<u>\$ 79,217</u>

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 13 – BOARD OF DIRECTORS COMPENSATION**

The Board of Directors is a voluntary board. Board members do not receive compensation. Board members can submit an expense request form for out-of-pocket expenses that are in accordance with the Council's travel reimbursement policy.

**NOTE 14 – INCOME TAX STATUS**

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and as an organization that is not a private foundation as defined in Section 509(a) of the Code. The Council is also exempt from Louisiana income tax.

The Council is not required to file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of Section 4 of Revenue Procedure 95-48, 1995-2 CB. 418. However, the Council has voluntarily decided to file a Form 990 for the year ended June 30, 2022 in order to pursue additional grant funding.

The Council recognizes the tax benefit from uncertain tax positions only if it is "more likely than not" the tax position will be sustained on examination by the taxing authorities. To the extent the Council's assessment of such tax positions change, the change will be recorded in the period in which the determination is made. No adjustments were required for the year ended June 30, 2022. The June 30, 2019, 2020 and 2021 Form 990s remain subject to examination by the taxing authorities. The June 30, 2022 Form 990 has not been filed as of the audit report date.

**NOTE 15 – JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES**

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; officer and directors' liability; business interruption; natural disasters; and volunteer liability. Except for business interruption and certain acts of God, the Council has purchased commercial insurance, with deductibles ranging from \$0 to \$1,000, to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior year. No settlements were made during the current or prior three fiscal years that exceeded the Council's insurance coverage.

**NOTE 16 – CONTINGENCIES - GRANT PROGRAMS**

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable as of June 30, 2022 might be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 17 – ECONOMIC DEPENDENCY**

The Council receives the majority of its revenue from a Parish property tax assessment and through grants administered by the Louisiana Governor's Office of Elderly Affairs (GOEA). 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 significantly affect the amount of funds the Council will receive in fiscal year 2023 relating to its grant awards.

**NOTE 18 – RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year ended June 30, 2022.

**NOTE 19 - INTERFUND RECEIVABLES AND PAYABLES - FUND FINANCIAL STATEMENTS**

Because the Council receives its grant revenues primarily on a cost reimbursement basis, it has to pay for costs using its General Fund money and then request reimbursement under the various grant programs. As a result, the manner in which cash is spent and received creates short-term interfund loans.

A summary of these interfund loans as of June 30, 2022 is as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 245,589	\$ 512,936
Total for the General Fund	245,589	512,936
Title III B – Supportive Services Fund	19,285	-
Title III C-1 – Congregate Meals Fund	-	5,136
Title III C-2 – Home Delivered Meals Fund	-	29,615
Title V – Senior Community Service Employment Program Fund	-	141,396
Senior Center Fund	31,291	-
Nonmajor Governmental Funds	<u>462,360</u>	<u>69,442</u>
Totals	<u>\$ 758,525</u>	<u>\$ 758,525</u>

The balances above resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 20 – INTERFUND TRANSFERS**

Operating transfers in and out are listed by fund for the year ended June 30, 2022 as follows:

	Operating Transfers	
	In	Out
<b><u>General Fund</u></b>		
SHIIP	\$ 20,686	\$ -
Local	-	232,290
PCOA	-	256,165
Less: Interfund transfers	<u>(11,761)</u>	<u>(11,761)</u>
Total for the General Fund	8,925	476,694
<b><u>Major Governmental Funds</u></b>		
Title III B – Supportive Services Fund	56,584	-
Title III C-2 – Home Delivered Meals Fund	602,929	-
Title V – Senior Community Service Employment Program	8,285	-
Senior Center Fund	290,636	-
<b><u>Nonmajor Governmental Funds</u></b>		
Title III C – Area Agency Administration Fund	-	8,891
NSIP Fund	-	177,092
Title III D – Disease Prevention and Health Promotion Services Fund	-	16,695
Title III E – National Family Caregiver Support Fund	52,553	23,446
Supplemental Senior Center Fund	-	233,320
MIPPA	-	8,925
United Way	-	50,000
Aging and Disability Resource Center Grant Fund	85,700	-
No Wrong Door	-	12,325
Capital One Senior Well-Being Fund	-	5,000
CDBG	-	100,000
CARES Vaccine Outreach	<u>6,776</u>	<u>-</u>
Total for Nonmajor Governmental Funds	<u>145,029</u>	<u>635,694</u>
Total	<u>\$ 1,112,388</u>	<u>\$ 1,112,388</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General Fund and certain Special Revenue Funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
*June 30, 2022*

**NOTE 21 – EMPLOYEE RETIREMENT PLAN**

In 2019, the Council began offering a defined contribution 401(k) profit-sharing plan which covers substantially all employees, except Home-Delivered Meal Drivers. Participant contributions are based on compensation and the employer may make a matching contribution. For the year ended June 30, 2022, the Council made matching contributions in the amount of \$54,014.

**NOTE 22 – PRIOR PERIOD ADJUSTMENT**

During the year ended June 30, 2022, a prior period adjustment was made to adjust the beginning net position as a result of an accrual of prior year amounts due to the GOEA. The accrual of this liability reduced the beginning net position of the General Fund by \$49,089.

**NOTE 23 – SUBSEQUENT EVENTS**

The Council has evaluated subsequent events through the date the financial statements were available to be issued, which corresponds with the date of the independent auditors' report.

No material subsequent events have occurred since June 30, 2022, that require recognition or disclosure in these financial statements.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

# JEFFERSON COUNCIL ON AGING, INC.

## REQUIRED SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended June 30, 2022

	Budgeted Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 803,946	\$ 902,062	\$ 769,413	\$ (132,649)
Charges for services	435,418	279,427	255,056	(24,371)
Interest income	-	-	11,787	11,787
Public support	66,837	84,522	60,411	(24,111)
Insurance proceeds	-	-	7,930	7,930
Miscellaneous	15,630	15,379	31,557	16,178
Total revenues	1,321,831	1,281,390	1,136,154	(145,236)
EXPENDITURES				
Current:				
Health and welfare:				
Salaries	287,726	225,951	241,204	(15,253)
Fringe	59,500	47,643	39,019	8,624
Travel	8,066	7,941	560	7,381
Operating services	244,775	237,654	200,245	37,409
Operating supplies	27,152	26,762	22,203	4,559
Other costs	240,000	280,000	148,728	131,272
Capital outlay	-	-	4,897	(4,897)
Total expenditures	867,219	825,951	656,856	169,095
Excess of revenues over expenditures	454,612	455,439	479,298	23,859
OTHER FINANCING SOURCES (USES)				
Operating transfers in	16,176	15,883	8,925	(6,958)
Operating transfers out	(470,788)	(471,322)	(476,694)	(5,372)
Gain on sale of capital asset	-	-	1,000	1,000
Total other financing uses	(454,612)	(455,439)	(466,769)	(11,330)
NET CHANGE IN FUND BALANCE	-	-	12,529	12,529
Fund Balance				
Beginning of year – originally stated	1,155,865	1,155,865	1,155,865	-
Prior period adjustment	-	-	(49,089)	(49,089)
Beginning of year – restated	1,155,865	1,155,865	1,106,776	(49,089)
End of year	\$ 1,155,865	\$ 1,155,865	\$ 1,119,305	\$ (36,560)



**JEFFERSON COUNCIL ON AGING, INC.**

**REQUIRED SUPPLEMENTARY INFORMATION -**  
**BUDGETARY COMPARISON SCHEDULE -**  
**TITLE III B – SUPPORTIVE SERVICES FUND**  
*For the Year Ended June 30, 2022*

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 467,447	\$ 467,447	\$ 461,566	\$ (5,881)
Public support	-	-	3,678	3,678
Miscellaneous	-	-	5	5
Total revenues	467,447	467,447	465,249	(2,198)
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Salaries	134,296	117,860	121,689	(3,829)
Fringe	27,738	24,902	29,547	(4,645)
Travel	4,870	4,835	172	4,663
Operating services	27,238	25,366	30,410	(5,044)
Operating supplies	6,389	6,278	3,531	2,747
Other costs	549,907	393,917	335,668	58,249
Capital outlay	-	-	816	(816)
Total expenditures	750,438	573,158	521,833	51,325
Deficiency of revenues over expenditures	(282,991)	(105,711)	(56,584)	49,127
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	282,991	105,711	56,584	(49,127)
Total other financing sources	282,991	105,711	56,584	(49,127)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

# JEFFERSON COUNCIL ON AGING, INC.

## REQUIRED SUPPLEMENTARY INFORMATION –

### BUDGETARY COMPARISON SCHEDULE -

#### TITLE III C-1 – CONGREGATE MEALS FUND

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 395,916	\$ 431,003	\$ 334,486	\$ (96,517)
Public Support	5,500	5,500	2,664	(2,836)
In-kind contributions	359,683	277,087	303,629	26,542
Total revenues	761,099	713,590	640,779	(72,811)
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Salaries	150,634	149,514	132,902	16,612
Fringe	31,118	31,585	26,514	5,071
Travel	245	226	1	225
Operating services	36,827	35,864	37,703	(1,839)
Operating supplies	6,943	6,882	4,833	2,049
Meals	175,649	212,432	134,465	77,967
Capital outlay	-	-	732	(732)
In-kind expenditures	359,683	277,087	303,629	(26,542)
Total expenditures	761,099	713,590	640,779	72,811
Excess of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Operating transfers out	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -

**JEFFERSON COUNCIL ON AGING, INC.**

REQUIRED SUPPLEMENTARY INFORMATION –  
 BUDGETARY COMPARISON SCHEDULE –  
 TITLE III C-2 – HOME DELIVERED MEALS FUND  
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 987,601	\$ 1,461,369	\$ 1,409,461	\$ (51,908)
Public support	38,500	38,500	29,327	(9,173)
In-kind contributions	27,101	26,865	-	(26,865)
Total revenues	<u>1,053,202</u>	<u>1,526,734</u>	<u>1,438,788</u>	<u>(87,946)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Salaries	532,881	524,850	582,197	(57,347)
Fringe	110,078	110,882	87,993	22,889
Travel	96,706	96,632	129,803	(33,171)
Operating services	68,747	65,090	116,506	(51,416)
Operating supplies	15,050	14,821	19,728	(4,907)
Other costs	-	-	1,994	(1,994)
Meals	799,401	978,993	1,099,680	(120,687)
Capital outlay	-	-	3,816	(3,816)
In-kind expenditures	<u>27,101</u>	<u>26,865</u>	<u>-</u>	<u>26,865</u>
Total expenditures	<u>1,649,964</u>	<u>1,818,133</u>	<u>2,041,717</u>	<u>(223,584)</u>
Deficiency of revenues over expenditures	(596,762)	(291,399)	(602,929)	(311,530)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	<u>596,762</u>	<u>291,399</u>	<u>602,929</u>	<u>311,530</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE</b>				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**JEFFERSON COUNCIL ON AGING, INC.**  
 REQUIRED SUPPLEMENTARY INFORMATION -  
 BUDGETARY COMPARISON SCHEDULE -  
 TITLE V - SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM FUND  
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 586,079	\$ 586,079	\$ 460,963	\$ (125,116)
 Total Revenues	 586,079	 586,079	 460,963	 (125,116)
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Salaries	508,796	506,554	400,815	105,739
Fringe	48,903	51,324	41,095	10,229
Travel	2,440	1,290	1,172	118
Operating services	20,240	19,961	22,930	(2,969)
Operating supplies	5,600	6,850	2,820	4,030
Other costs	100	100	222	(122)
Capital outlay	-	-	194	(194)
 Total Expenditures	 586,079	 586,079	 469,248	 116,831
 Deficiency of Revenues Over Expenditures	 -	 -	 (8,285)	 (8,285)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	-	-	8,285	8,285
 NET CHANGE IN FUND BALANCE	 -	 -	 -	 -
<b>FUND BALANCE</b>				
Beginning of year	-	-	-	-
 End of year	 \$ -	 \$ -	 \$ -	 \$ -

**JEFFERSON COUNCIL ON AGING, INC.**

## REQUIRED SUPPLEMENTARY INFORMATION –

## BUDGETARY COMPARISON SCHEDULE –

## SENIOR CENTER FUND

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 445,818	\$ 445,818	\$ 445,818	\$ -
Miscellaneous	-	-	1	1
In-kind contributions	1,000,143	998,517	937,159	(61,358)
Total revenues	1,445,961	1,444,335	1,382,978	(61,357)
<b>EXPENDITURES</b>				
Current:				
Health and welfare:				
Salaries	433,621	419,195	430,301	(11,106)
Fringe	89,592	88,535	91,556	(3,021)
Travel	7,027	6,954	3,631	3,323
Operating services	135,985	132,585	130,120	2,465
Operating supplies	63,106	62,878	43,939	18,939
Other costs	34,000	34,000	35,553	(1,553)
Capital outlay	-	-	1,355	(1,355)
In-kind expenditures	1,000,143	998,517	937,159	61,358
Total expenditures	1,763,474	1,742,664	1,673,614	69,050
Deficiency of revenues over expenditures	(317,513)	(298,329)	(290,636)	7,693
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	317,513	298,329	290,636	(7,693)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE</b>				
Beginning of year	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -



**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
*June 30, 2022*

**NOTE I- BUDGETARY REPORTING**

The budget information presented in this section of required supplementary information applies to "major" governmental funds for which annual budgets were adopted. Budgetary information for "nonmajor" funds has not been included anywhere in these financial statements.

The Council follows these procedures in establishing the budgetary data that has been presented as required supplementary information in these financial statements.

- The Governor's Office of Elderly Affairs (GOEA) notifies the Council each year as to the funding levels for its programs.
- Management projects property tax revenues based on past trends and data available at the Parish Assessor's office to form expectations of future revenues.
- The revenue information supplied by GOEA and the Parish Assessor are considered by management along with revenue projections of grants from other agencies, program service fees, public support (including client contributions), interest income, and other miscellaneous sources.
- Expenditure projections are developed using historical information and changes to the upcoming year that management is aware of at the time of budget preparation.
- Once the information has been obtained to project revenues and expenditures, the Council's Controller prepares a proposed budget based on the projections, in consultation with the Council's Executive Director. The proposed budget is reviewed and approved by the Council's Finance Committee before it is submitted to the Board of Directors for approval.
- The Board of Directors reviews and adopts the budget for the next fiscal year at a regularly scheduled board meeting held before May 31 of the current fiscal year.
- The adopted budget is forwarded to GOEA for compliance approval.
- Unused budget amounts lapse at the end of each fiscal year (June 30). However, if a grant or contract is not completed by June 30, management will automatically budget funds in the next fiscal year to complete the grant or contract. An example where this might occur is when vehicles are acquired under federal matching programs. The "match" might be made in one year and the vehicles delivered in another year.
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION - CONTINUED**  
*June 30, 2022*

**NOTE I- BUDGETARY REPORTING - CONTINUED**

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts. Management amended the Council's budget during the year ended June 30, 2022, which was approved by the Finance Committee on April 29, 2022.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

The Council may transfer funds between line items in its budget as often as required but must obtain compliance approval from the Governor's Office of Elderly Affairs (GOEA) for funds received under grants from this agency. As part of its grant compliance, GOEA requires the Council to amend its budget in cases where actual costs for a particular line item exceed the budgeted amount by more than 10%, unless unrestricted funds are available to "cover" the overrun.

Expenditures cannot exceed budgeted revenues on an individual fund level, unless a large enough fund balance exists to absorb the budgeted operating deficit.

The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some activities may not be budgeted, particularly if they are deemed to be immaterial by management.

## ***OTHER SUPPLEMENTARY INFORMATION***

**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING BALANCE SHEET - GOVERNMENTAL FUND -**  
**GENERAL FUND PROGRAMS**  
*June 30, 2022*

	Senior Health Insurance Information Program	Endowment	Fund Development	Transportation	Local	PCOA	Total General Fund
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 1,229,483	\$ -	\$ 1,229,483
Accounts receivable	556	-	-	-	38,857	-	39,413
Accounts receivable - GNOF	-	-	-	-	32,814	-	32,814
Prepaid expenditures	-	-	-	-	11,761	-	11,761
Due from other funds	-	-	3,500	7,813	234,203	73	245,589
Restricted assets:							
Cash and cash equivalents	-	152,268	-	-	-	-	152,268
<b>TOTAL ASSETS</b>	<b>\$ 556</b>	<b>\$ 152,268</b>	<b>\$ 3,500</b>	<b>\$ 7,813</b>	<b>\$ 1,547,118</b>	<b>\$ 73</b>	<b>\$ 1,711,328</b>
<b>LIABILITIES</b>							
Accounts payable and accrued expenditures	\$ 238	\$ -	\$ 3,500	\$ 7,813	\$ 67,463	\$ 73	\$ 79,087
Due to other funds	318	-	-	-	512,618	-	512,936
<b>TOTAL LIABILITIES</b>	<b>556</b>	<b>-</b>	<b>3,500</b>	<b>7,813</b>	<b>580,081</b>	<b>73</b>	<b>592,023</b>
<b>FUND BALANCES</b>							
Nonspendable:							
Not in spendable form	-	-	-	-	11,761	-	11,761
Restricted	-	152,268	-	-	-	-	152,268
Assigned	-	-	-	-	500,000	-	500,000
Unassigned	-	-	-	-	455,276	-	455,276
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>152,268</b>	<b>-</b>	<b>-</b>	<b>967,037</b>	<b>-</b>	<b>1,119,305</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 556</b>	<b>\$ 152,268</b>	<b>\$ 3,500</b>	<b>\$ 7,813</b>	<b>\$ 1,547,118</b>	<b>\$ 73</b>	<b>\$ 1,711,328</b>

**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUND - GENERAL FUND PROGRAMS**  
*For the Year Ended June 30, 2022*

	Senior Health Insurance Information Program	Endowment	Fund Development	Transportation	Local	PCOA	Interfund Eliminations	Total General Fund
<b>REVENUES</b>								
Intergovernmental:								
State of Louisiana:								
Office of Elderly Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,593	\$ -	\$ 259,593
Department of Transportation	-	-	-	178,119	-	-	-	178,119
Department of Insurance	4,076	-	-	-	-	-	-	4,076
Local governments	-	-	-	-	327,625	-	-	327,625
Charges for services	-	-	-	255,056	-	-	-	255,056
Interest income	-	547	-	-	11,240	-	-	11,787
Public support:								
Client contributions	150	-	15,724	-	44,537	-	-	60,411
Miscellaneous	-	-	-	957	30,600	-	-	31,557
Insurance proceeds	-	-	-	-	7,930	-	-	7,930
<b>TOTAL REVENUES</b>	<b>4,226</b>	<b>547</b>	<b>15,724</b>	<b>434,132</b>	<b>421,932</b>	<b>259,593</b>	<b>-</b>	<b>1,136,154</b>
<b>EXPENDITURES</b>								
Current:								
Health and welfare:								
Salaries	14,930	-	-	226,274	-	-	-	241,204
Fringe	2,023	-	-	36,996	-	-	-	39,019
Travel	7	-	-	553	-	-	-	560
Operating services	7,742	-	15,487	165,344	8,505	3,167	-	200,245
Operating supplies	116	-	237	2,825	18,764	261	-	22,203
Other costs	50	-	-	2,487	146,191	-	-	148,728
Capital outlay	44	-	-	653	4,200	-	-	4,897
<b>TOTAL EXPENDITURES</b>	<b>24,912</b>	<b>-</b>	<b>15,724</b>	<b>435,132</b>	<b>177,660</b>	<b>3,428</b>	<b>-</b>	<b>656,856</b>
Excess (deficiency) of revenues over expenditures	(20,686)	547	-	(1,000)	244,272	256,165	-	479,298

*See Accompanying Independent Auditors' Report.*



**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUND - GENERAL FUND PROGRAMS - Continued**  
*For the Year Ended June 30, 2022*

	Senior Health Insurance Information Program	Endowment	Fund Development	Transportation	Local	PCOA	Interfund Eliminations	Total General Fund
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	20,686	-	-	-	-	-	(11,761)	8,925
Operating transfers out	-	-	-	-	(232,290)	(256,165)	11,761	(476,694)
Gain on sale of capital asset	-	-	-	1,000	-	-	-	1,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>20,686</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>(232,290)</u>	<u>(256,165)</u>	<u>-</u>	<u>(466,769)</u>
Net change in fund balances	-	547	-	-	11,982	-	-	12,529
Fund balances, beginning - originally stated	-	151,721	-	-	1,004,144	-	-	1,155,865
Prior period adjustment	-	-	-	-	(49,089)	-	-	(49,089)
Fund balances, beginning - restated	-	151,721	-	-	955,055	-	-	1,106,776
Fund balances, ending	<u>\$ -</u>	<u>\$ 152,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 967,037</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,119,305</u>

**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING BALANCE SHEET**  
**NON MAJOR GOVERNMENTAL FUNDS**  
*June 30, 2022*

	Title III C Area Agency Administration Fund	Nutritional Services Incentive Program Fund	Title III D - Disease Prevention and Health Promotion Services Fund	Title III E - National Family Caregiver Support Fund	Supplemental Senior Center Fund	Medicare Improvements for Patients and Providers Act	Private Pay Meals Fund
<b>ASSETS</b>							
Accounts receivable	\$ 3,522	\$ -	\$ -	\$ -	\$ -	\$ 8,580	\$ -
Due from other funds	258	108,491	-	101,706	-	-	107,761
<b>TOTAL ASSETS</b>	<b>\$ 3,780</b>	<b>\$ 108,491</b>	<b>\$ -</b>	<b>\$ 101,706</b>	<b>\$ -</b>	<b>\$ 8,580</b>	<b>\$ 107,761</b>
<b>LIABILITIES</b>							
Accounts payable and accrued expenditures	\$ 3,780	\$ -	\$ -	\$ 101,706	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	8,580	-
<b>TOTAL LIABILITIES</b>	<b>3,780</b>	<b>-</b>	<b>-</b>	<b>101,706</b>	<b>-</b>	<b>8,580</b>	<b>-</b>
<b>FUND BALANCES</b>							
Restricted	-	108,491	-	-	-	-	107,761
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>108,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,761</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,780</b>	<b>\$ 108,491</b>	<b>\$ -</b>	<b>\$ 101,706</b>	<b>\$ -</b>	<b>\$ 8,580</b>	<b>\$ 107,761</b>

**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING BALANCE SHEET**  
**NON MAJOR GOVERNMENTAL FUNDS - Continued**  
**June 30, 2022**

	Capital One Senior Well-Being Fund	United Way	Aging and Disability Resource Center Grant Fund	Community Development Block Grant Fund	GiveNOLA Fund	Sipping with Santa Fund	No Wrong Door Fund	CARES Vaccine Outreach Fund	Total Nonmajor Governmental Funds
<b>ASSETS</b>									
Accounts receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,325	\$ -	\$ 24,427
Due from other funds	4,781	40,200	51,413	-	17,411	27,105	-	3,234	462,360
<b>TOTAL ASSETS</b>	<b>\$ 4,781</b>	<b>\$ 40,200</b>	<b>\$ 51,413</b>	<b>\$ -</b>	<b>\$ 17,411</b>	<b>\$ 27,105</b>	<b>\$ 12,325</b>	<b>\$ 3,234</b>	<b>\$ 486,787</b>
<b>LIABILITIES</b>									
Accounts payable and accrued expenditures	\$ 2,943	\$ -	\$ 2,876	\$ -	\$ -	\$ -	\$ -	\$ 3,234	\$ 114,539
Due to other funds	-	-	48,537	-	-	-	12,325	-	69,442
<b>TOTAL LIABILITIES</b>	<b>2,943</b>	<b>-</b>	<b>51,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,325</b>	<b>3,234</b>	<b>183,981</b>
<b>FUND BALANCES</b>									
Restricted	1,838	-	-	-	-	-	-	-	218,090
Unassigned	-	40,200	-	-	17,411	27,105	-	-	84,716
<b>TOTAL FUND BALANCES</b>	<b>1,838</b>	<b>40,200</b>	<b>-</b>	<b>-</b>	<b>17,411</b>	<b>27,105</b>	<b>-</b>	<b>-</b>	<b>302,806</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,781</b>	<b>\$ 40,200</b>	<b>\$ 51,413</b>	<b>\$ -</b>	<b>\$ 17,411</b>	<b>\$ 27,105</b>	<b>\$ 12,325</b>	<b>\$ 3,234</b>	<b>\$ 486,787</b>

**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
*For the Year Ended June 30, 2022*

	Title III C Area Agency Administration Fund	Nutritional Services Incentive Program Fund	Title III D - Disease Prevention and Health Promotion Services Fund	Title III E - National Family Caregiver Support Fund	Supplemental Senior Center Fund	Medicare Improvements for Patients and Providers Act	Private Pay Meals Fund
<b>REVENUES</b>							
Intergovernmental:							
State of Louisiana:							
Office of Elderly Affairs	\$ 176,765	\$ 185,783	\$ 16,914	\$ 92,223	\$ 233,320	\$ 8,925	\$ -
Local governments	-	-	-	-	-	-	-
Public support:							
Client contributions	-	-	-	890	-	-	-
Miscellaneous	-	-	-	2	-	-	-
<b>TOTAL REVENUES</b>	<b>176,765</b>	<b>185,783</b>	<b>16,914</b>	<b>93,115</b>	<b>233,320</b>	<b>8,925</b>	<b>-</b>
<b>EXPENDITURES</b>							
Current:							
Health and welfare:							
Salaries	101,913	-	-	36,184	-	-	-
Fringe	26,174	-	-	9,141	-	-	-
Travel	2,020	-	-	-	-	-	-
Operating services	32,621	-	-	12,503	-	-	-
Operating supplies	4,043	-	-	327	-	-	-
Other costs	770	-	219	63,949	-	-	-
Capital outlay	333	-	-	118	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>167,874</b>	<b>-</b>	<b>219</b>	<b>122,222</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	8,891	185,783	16,695	(29,107)	233,320	8,925	-

**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - Continued**  
**For the Year Ended June 30, 2022**

	Title III C Area Agency Administration Fund	Nutritional Services Incentive Program Fund	Title III D - Disease Prevention and Health Promotion Services Fund	Title III E - National Family Caregiver Support Fund	Supplemental Senior Center Fund	Medicare Improvements for Patients and Providers Act	Private Pay Meals Fund
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	-	-	52,553	-	-	-
Operating transfers out	(8,891)	(177,092)	(16,695)	(23,446)	(233,320)	(8,925)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(8,891)</b>	<b>(177,092)</b>	<b>(16,695)</b>	<b>29,107</b>	<b>(233,320)</b>	<b>(8,925)</b>	<b>-</b>
Net change in fund balances	-	8,691	-	-	-	-	-
Fund balances, beginning	-	99,800	-	-	-	-	107,761
Fund balances, ending	<u>\$ -</u>	<u>\$ 108,491</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,761</u>



**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - Continued**  
**For the Year Ended June 30, 2022**

	Capital One Senior Well-Being Fund	United Way	Aging and Disability Resource Center Grant Fund	Community Development Block Grant Fund	GiveNOLA Fund	Sipping with Santa Fund	No Wrong Door Fund	CARES Vaccine Outreach Fund	Total Nonmajor Governmental Funds
<b>REVENUES</b>									
Intergovernmental:									
State of Louisiana:									
Office of Elderly Affairs	\$ -	\$ -	\$ 114,939	\$ -	\$ -	\$ -	\$ 12,325	\$ 43,272	\$ 884,466
Local governments	-	-	-	100,000	-	-	-	-	100,000
Public support:									
Client contributions	-	40,200	-	-	1,580	-	-	-	42,670
Miscellaneous	-	-	-	-	-	-	-	-	2
<b>TOTAL REVENUES</b>	<b>-</b>	<b>40,200</b>	<b>114,939</b>	<b>100,000</b>	<b>1,580</b>	<b>-</b>	<b>12,325</b>	<b>43,272</b>	<b>1,027,138</b>
<b>EXPENDITURES</b>									
Current:									
Health and welfare:									
Salaries	-	-	129,602	-	-	-	-	-	267,699
Fringe	-	-	33,322	-	-	-	-	-	68,637
Travel	-	-	351	-	-	-	-	-	2,371
Operating services	-	-	33,562	-	-	-	-	-	78,686
Operating supplies	6,404	-	2,869	-	-	-	-	50,048	63,691
Other costs	-	-	510	-	-	-	-	-	65,448
Capital outlay	-	-	423	-	-	-	-	-	874
<b>TOTAL EXPENDITURES</b>	<b>6,404</b>	<b>-</b>	<b>200,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,048</b>	<b>547,406</b>
Excess (deficiency) of revenues over expenditures	(6,404)	40,200	(85,700)	100,000	1,580	-	12,325	(6,776)	479,732

**JEFFERSON COUNCIL ON AGING, INC.**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - Continued**  
**For the Year Ended June 30, 2022**

	Capital One Senior Well-Being Fund	United Way	Aging and Disability Resource Center Grant Fund	Community Development Block Grant Fund	GiveNOLA Fund	Sipping with Santa Fund	No Wrong Door Fund	CARES Vaccine Outreach Fund	Total Nonmajor Governmental Funds
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers in	-	-	85,700	-	-	-	-	6,776	145,029
Operating transfers out	(5,000)	(50,000)	-	(100,000)	-	-	(12,325)	-	(635,694)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,000)</b>	<b>(50,000)</b>	<b>85,700</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>(12,325)</b>	<b>6,776</b>	<b>(490,665)</b>
Net change in fund balances	(11,404)	(9,800)	-	-	1,580	-	-	-	(10,933)
Fund balances, beginning	13,242	50,000	-	-	15,831	27,105	-	-	313,739
Fund balances, ending	<u>\$ 1,838</u>	<u>\$ 40,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,411</u>	<u>\$ 27,105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 302,806</u>

**JEFFERSON COUNCIL ON AGING. INC.****COMPARATIVE STATEMENT OF CAPITAL ASSETS AND****CHANGES IN CAPITAL ASSETS***For the Year Ended June 30, 2022*

	Balance 06/30/21	Additions	Deletions	Balance 06/30/22
<b>CAPITAL ASSETS, AT COST</b>				
Furniture and equipment	\$ 300,449	\$ 10,926	\$ (9,054)	\$ 302,321
Vans and auto	<u>663,397</u>	<u>-</u>	<u>(94,152)</u>	<u>569,245</u>
Total Capital Assets	<u>\$ 963,846</u>	<u>\$ 10,926</u>	<u>\$ (103,206)</u>	<u>\$ 871,566</u>
<b>INVESTMENT IN CAPITAL ASSETS</b>				
General Fund	\$ 126,943	\$ 10,926	\$ -	\$ 137,869
Supplemental Senior Center	218,498	-	(7,505)	210,993
PCOA	16,514	-	-	16,514
SenioRx	1,229	-	-	1,229
Transportation	504,806	-	(75,321)	429,485
Local Funds	63,104	-	(18,831)	44,273
Entergy Grant	17,225	-	-	17,225
Title III C - Area Agency Administration Fund	2,568	-	(1,549)	1,019
Title III B - Supportive Services Fund	1,517	-	-	1,517
Aging and Disability Resource Center Grant	<u>11,442</u>	<u>-</u>	<u>-</u>	<u>11,442</u>
Total Investment in Capital Assets	<u>\$ 963,846</u>	<u>\$ 10,926</u>	<u>\$ (103,206)</u>	<u>\$ 871,566</u>

**JEFFERSON COUNCIL ON AGING, INC.****UNITS OF SERVICE***For the Years Ended June 30, 2022 and 2021**(Unaudited)*

	Units	
	2022	2021
TITLE III B - SUPPORTIVE SERVICES FUND:		
Homemaker	2,138	3,649
Information and Assistance	2,385	2,372
Legal Assistance	312	359
Outreach	7	6
Personal Care	1,960	2,116
Telephoning	1,285	1,192
Transportation	12,599	2,957
TITLE III C-1 - CONGREGATE MEALS FUND:		
Congregate Meals	27,574	5,504
Nutrition Education	600	600
TITLE III C-2 - HOME DELIVERED MEALS FUND:		
Home Delivered Meals	292,473	330,226
TITLE III E - NATIONAL FAMILY CAREGIVER PROGRAM FUND:		
Information and Assistance	382	402
In-Home Respite	1,146	1,787
Material Aid	1,139	1,210
Public Education	8	-

**JEFFERSON COUNCIL ON AGING, INC.**

**SCHEDULE OF COMPENSATION, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD**

*For the Year Ended June 30, 2022*

Agency Head: Albert Robichaux, CEO

Salary	\$ 110,488
Benefits – insurance	318
Benefits – retirement	7,425
Cellphone	713
Travel	720
Conference travel	593
Registration Fees	<u>450</u>
Total	<u>\$ 120,707</u>



## ***OTHER REPORTS***

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

To the Board of Directors  
Jefferson Council on Aging, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Council on Aging, Inc. (the Council) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated November 2, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

We identified certain other matters that were reported to management of the Council in a separate letter dated November 2, 2022.

### **Jefferson Council on Aging, Inc.'s Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
November 2, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors,  
Jefferson Council on Aging, Inc.

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Jefferson Council on Aging, Inc.'s (the Council) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended June 30, 2022. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
November 2, 2022



**JEFFERSON COUNCIL ON AGING, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For the Year Ended June 30, 2022*

<u>Federal Grantor/Pass-Through Grantor Program Title or Cluster Title</u>	<u>Award Number</u>	<u>Federal AL Number</u>	<u>Passed through to Subrecipients</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Labor - Employment and Training Administration</b>				
Passed through the Louisiana Governor's Office of Elderly Affairs: Title V - Senior Community Service Employment Program	4400022098	17.235	\$ -	\$ 414,867
<b>Total Department of Labor</b>			-	414,867
<b>U.S. Department of Health and Human Services - Administration for Community Living</b>				
Passed through the Louisiana Governor's Office of Elderly Affairs: Aging Cluster for Special Programs for the Aging				
Title III, Part B - Supportive Services and Senior Centers	4400021928	93.044	-	343,324
COVID-19 - CARES Vaccine Outreach	4400022190	93.044	-	43,272
Title III, Part C - Nutrition Services (Area Agency Administration)	4400021928	93.045	-	100,873
Title III, Part C-1 - Nutrition Services (Congregate Meals)	4400021928	93.045	-	233,513
Title III, Part C-2 - Nutrition Services (Home Delivered Meals)	4400021928	93.045	-	194,301
COVID-19 American Rescue Plan - Title III, Part C-2 Nutrition Services (Home Delivered Meals)	4400023563	93.045	-	310,546
COVID-19 - Title III, Part C-2 - Nutrition Services (Home Delivered Meals) - HDC-5	4400021835	93.045	-	145,393
COVID-19 American Rescue Plan - Title III, Part C - Nutrition Services (Area Agency Administration)	4400023563	93.045	-	31,701
Subtotal Title III, Part C			-	1,016,327
Nutritional Services Incentive Program	4400022506	93.053	-	185,783
Total Department of Health and Human Services - Administration for Community Living - Aging Cluster for Special Programs for the Aging			-	1,588,706
Title III, Part D - Disease Prevention and Health Promotion Services	4400018706	93.043	-	16,914
Title III, Part E - National Family Caregiver Support Program	4400018706	93.052	-	69,167
COVID-19 - Title IV and Title II - Discretionary Projects (ADRC)	4400019727	93.048	-	12,325
MIPPA - ADRC - Medicare Enrollment Assistance Program	4400023255	93.071	-	8,925
<b>Total Department of Health and Human Services - Administration for Community Living</b>			-	1,696,037

**JEFFERSON COUNCIL ON AGING, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED**  
*For the Year Ended June 30, 2022*

Federal Grantor/Pass-Through Grantor Program Title or Cluster Title	Award Number	Federal AL Number	Passed through to Subrecipients	Federal Expenditures
<b>U.S. Department of Transportation</b>				
Passed through the Louisiana Department of Transportation and Development				
Transit Services Program Cluster				
Enhanced Mobility of Seniors and Individuals with Disability - Operating Grant	LA-2021-007	20.513	-	40,000
Enhanced Mobility of Seniors and Individuals with Disability - Operating Grant	LA-2021-022	20.513	-	40,003
Enhanced Mobility of Seniors and Individuals with Disability - Operating Grant	LA-2018-006	20.513	-	98,116
Total Transit Services Program Cluster			-	178,119
<b>Total Department of Transportation</b>			-	178,119
<b>U.S. Department of Housing and Community Development</b>				
Passed through the Parish of Jefferson, State of Louisiana				
COVID-19 – Community Development Block Grant CPD				
CARES – Meals on Wheels Program	CDBG-CV FY2020	14.218	-	100,000
<b>Total Department of Housing and Community Development</b>			-	100,000
<b>U.S. Department of Homeland Security</b>				
Direct Program:				
COVID-19 - Emergency Food and Shelter				
National Board Program – Phase ARPA-R	ARPA-R	97.024	-	50,000
<b>Total Department of Homeland Security</b>			-	50,000
<b>Total Expenditures of Federal Awards</b>			\$ -	\$ 2,439,023

**JEFFERSON COUNCIL ON AGING, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*June 30, 2022*

**NOTE 1 – BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the Jefferson Council on Aging, Inc. and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the net position and changes in net position of the Council. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**NOTE 2 – NON-CASH ASSISTANCE**

No federal awards were expended in the form of non-cash assistance during the year ended June 30, 2022.

**NOTE 3 – UNSPENT FUNDS**

There are \$108,491 of funds remaining from the fiscal year ended June 30, 2022, for Nutrition Services Incentive Program (NSIP) grant that remain unspent as of June 30, 2022.

**NOTE 4 – INDIRECT COSTS**

The Council has elected to use the 10% de minimus indirect cost rate for US DOTD reporting purposes for the year ended June 30, 2022.

**JEFFERSON COUNCIL ON AGING, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended June 30, 2022*

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of Auditors' Report Issued: Unmodified

Internal Control Over Financial Reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☒ Yes ☐ No

**Federal Awards**

Internal Control Over Major Programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? ☐ Yes ☒ No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.044	Title III, Part B – Grants for Supportive Services and Senior Center
93.045	Title III, Part C – Nutrition Services
93.053	Nutrition Services Incentive Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee Qualified as Low-Risk Auditee? ☒ Yes ☐ No

**JEFFERSON COUNCIL ON AGING, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
*For the Year Ended June 30, 2022*

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**2022-001**

**Criteria**

Management is responsible for compliance with all applicable state laws and regulations. Louisiana Revised Statute 42:344 related to the "Prevention of Sexual Harassment", requires each agency head to compile an annual report by February first of each year containing information from the previous calendar year regarding the agency's compliance with their sexual harassment policies.

**Condition**

During our audit procedures, we noted the Council did not prepare the required report by February 1, 2022 during the year ended June 30, 2022.

**Cause**

This was the result of management not ensuring the report was prepared by February 1, 2022.

**Effect**

The Council may not be in compliance with Louisiana Revised Statute 42:344.

**Recommendation**

We recommend the Council implement procedures to ensure this report is prepared timely as required by Louisiana Revised Statute 42:344.

**Management's Response**

Management concurs with the recommendation. See Management's Corrective Action Plan.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None noted.

**JEFFERSON COUNCIL ON AGING, INC.**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended June 30, 2022*

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

None noted.

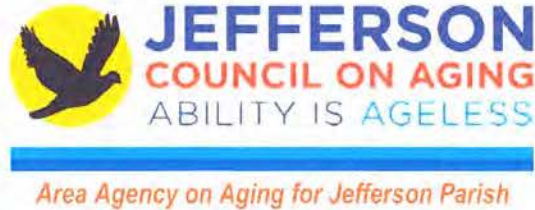
**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

None noted.

**SECTION III – MANAGEMENT LETTER**

None issued





November 2, 2022

Kushner LaGraize, LLC  
3330 West Esplanade Avenue, Suite 100  
Metairie, Louisiana 70002

Attention Audit Personnel,

The following comments and recommendations were received during the audit process. Please review our response and corrective action plan.

Audit period: July 1, 2021 – June 30, 2022

#### FINANCIAL STATEMENT – AUDIT FINDING

**Condition:**

During our audit procedures, we noted the Council did not timely prepare the annual report by February 1, 2022, as required by Louisiana Revised Statute 42:344 related to the "Prevention of Sexual Harassment", for the year ended December 31, 2021.

**Recommendation:**

We recommend the Council implement procedures to ensure this report is prepared timely as required by Louisiana Revised Statute 42:344.

**Management's Response:**

JCOA realizes the severity of not complying with sexual harassment reporting provisions.

**Management's Corrective Action Plan:**

Controller will now actively monitor this report's status. Report has been correctly posted for Calendar Year 2022. Calendar reminder has been created for beginning of January for every year, to ensure this report is updated yearly by its stated Feb. 1 deadline.

Chuck Sabin, Controller  
Direct: (504) 207-4150  
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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Jefferson Council on Aging, Inc.'s management is responsible for those C/C areas identified in the SAUPs.

The Jefferson Council on Aging, Inc. (the Council) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**Written Policies and Procedures**

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- I. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

- a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

*We obtained the entity's policies on budgeting and noted no exceptions.*

- b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

*We obtained the entity's policies on purchasing and noted no exceptions.*

- c) **Disbursements**, including processing, reviewing, and approving.

*We obtained the entity's policies on disbursements and noted no exceptions.*

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*We obtained the entity's policies on receipts/collections and noted no exceptions.*

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

*We obtained the entity's policies on payroll/personnel and noted no exceptions.*

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*We obtained the entity's policies on contracting and noted no exceptions.*

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

*We obtained the entity's policies on credit cards and noted no exceptions.*

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

*We obtained the entity's policies on travel and expense reimbursement and noted no exceptions.*

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

*We obtained the entity's policies on ethics and noted no exceptions.*

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*N/A – the Council holds no debt; therefore, they do not require policies covering debt service.*

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*We obtained the entity's policies on information technology disaster recovery/business continuity and noted no exceptions.*

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*We obtained the entity's policies on sexual harassment and noted no exceptions.*

### **Board or Finance Committee**

---

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

*The Council's Board of Directors met bi-monthly, with a quorum present at each meeting, without exception.*



- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

*Noted the minutes referenced or included the budget-to-actual comparisons mentioned, without exception.*

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

*N/A – no negative ending unassigned fund balance in the prior year report.*

### **Bank Reconciliations**

---

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

*Bank reconciliations included evidence that they were prepared within 2 months of the statement closing date, without exception.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*N/A – we did not identify any reconciling items that were greater than 12 months old.*

### **Collections (excluding electronic funds transfers)**

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete, without exception.*

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- a) Employees responsible for cash collections do not share cash drawers/registers.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*



6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*Observed the Council's insurance policy covering all applicable employees, without exception.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

*N/A – Due to the small volume of cash collections received, the Council does not utilize a system of sequentially pre-numbered receipts for their collections.*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*For all deposits examined, traced each to the deposit slip, without exception.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*For all deposits examined, traced each to the bank statement, without exception.*

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*Per review of the deposits selected, we noted one was not done within the time frame specified above. We consider this to be an exception.*

- e) Trace the actual deposit per the bank statement to the general ledger.

*For all deposits examined, traced each from the bank statements to recording in the general ledger, without exception.*

**Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)**

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8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*Obtained listing of locations that process payments for the fiscal period and management's representation that the listing is complete, without exception.*

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- b) At least two employees are involved in processing and approving payments to vendors.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

*Noted proper segregation of duties for the responsibilities listed above, without exception.*

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

*For each disbursement examined, noted each matched the original invoice, without exception.*

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*Noted proper segregation of duties for each of the disbursements examined, without exception.*

#### **Credit Cards/Debit Cards/Fuel Cards/P-Cards**

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*Obtained complete listing of all active credit cards for the fiscal period and management's representation that the listing is complete, without exception.*

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

*Noted each statement examined showed evidence of review and approval by appropriate personnel, without exception.*

- b) Observe that finance charges and late fees were not assessed on the selected statements.

*Per review of the credit card statements, we noted finance charges and late fees totaling \$418.21 included on the statements during the year. We consider this an exception.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

*For each transaction examined, noted each was supported by the proper documentation as noted above, without exception.*

#### **Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*Noted all per diem reimbursements were in accordance with the rates established by the State of Louisiana, without exception.*

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*Noted all actual costs reimbursements were supported by an itemized receipt, without exception.*

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*Noted each reimbursement was supported by proper documentation, without exception.*

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Noted each reimbursement examined showed evidence of review and approval by appropriate personnel, without exception.*

## **Contracts**

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15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*N/A – the Louisiana Public Bid Law was not applicable to the contracts examined.*

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

*For all contracts examined, noted each was reviewed and approved by the governing body, without exception.*

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

*N/A – no contracts examined were amended during the period.*

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

*For each payment examined, noted each was in accordance with the applicable contract, without exception.*

## ***Payroll and Personnel***

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16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Obtained complete listing of all employees and officials employed during the fiscal period and management's representation that the listing is complete, without exception.*

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

*Noted each employee tested documented their daily attendance and leave, without exception.*

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*Noted all attendance and leave taken was approved by the employees' supervisor, without exception.*

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*Noted all leave accrued or taken was properly reflected in the Council's cumulative records, without exception.*

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*Noted authorized salary/pay rate for each individual tested agreed to their personnel file, without exception.*



18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

*N/A - per management, there were no termination payments made during the period.*

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

*Per discussion with management, all employer and employee portions of third-party payroll related amounts have been properly paid and forms filed by the required deadline.*

### **Ethics**

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*For all employees examined, noted each completed the required ethics training during the period, without exception.*

- b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*Per management, there were no changes to the Council's ethics policies during the period.*

### **Debt Service**

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

*N/A – the Council issued no debt during the period.*

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

*N/A – the Council had no outstanding debt during the period.*

### **Fraud Notice**

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*N/A - per management the Council had no misappropriation of public funds or assets during the period.*

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*Observed required notice on the Council's website and premises, without exception.*

### **Information Technology Disaster Recovery/Business Continuity**

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25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

*Obtained and observed backup documentation listed above, noting no exceptions.*

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

*Obtained and examined backup documentation listed above, noting no exceptions.*

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*For each computer examined, noted each had the requirements identified above, without exception.*

### **Sexual Harassment**

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- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*For each employee examined, noted each completed the required sexual harassment training during the period, without exception.*

- 27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

*Observed the sexual harassment policy and complaint procedure posted on the Council's website and premises, without exception.*

- 28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

*Obtained and examined the Council's annual sexual harassment report for the period noting all the information listed above is included, without exception. However, we noted the report was not dated on or before February 1. We consider this an exception.*

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
November 2, 2022



November 2, 2022

**CORRECTIVE ACTION PLAN**  
**STATEWIDE AGREED UPON PROCEDURES FINDINGS**  
June 30, 2022

**LOUISIANA STATE LEGISLATIVE AUDITOR**

Jefferson Council on Aging, Inc. (the Council) respectfully submits to you the following Corrective Action Plan for the Louisiana Statewide Agreed Upon Procedures Findings – for the year ended June 30, 2022.

Kushner LaGraize, LLC  
Certified Public Accountants and Consultants  
3330 W. Esplanade Avenue – Suite 100  
Metairie, LA 70002

Audit Period: July 1, 2021 – June 30, 2022

**STATEWIDE AGREED UPON PROCEDURES – FINDINGS**

**Procedure Number:**

7.d. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

**Condition:**

Examined two deposits and determined that one of the deposits was not made in a timely manner.

**Recommendation:**

We recommend the Council implement procedures to ensure deposits are made timely.

**Management's Response:**

The Council concurs with the recommendation suggested by our auditors and has implemented new procedures within our Accounting Dept. to ensure these deposits are made timely.

**Procedure Number:**

12.b. Observe that finance charges and late fees were not assessed on the selected statements.

**Condition:**

Examined credit card statements and noted one instance where a finance charge was incurred.

**Recommendation:**

To maintain a strong internal control structure and to avoid potential non-compliance with applicable grant programs, we recommend that management closely monitor the Council's credit card statements to avoid incurring late fees and finance charges.

**Management's Response:**

The Council realizes the severity of incurring unnecessary late fees and finance charges. The Controller will now perform a detailed review of all monthly credit card statements, as a supplemental responsibility to his monthly review process. Any late fees and finance charges will be immediately identified and addressed. If incurred,



the Controller will also ensure proper coding of said expenses directly to its Local Fund, to avoid any improper federal grant allocation.

**Procedure Number:**

28. Obtain the entity's Annual Sexual Harassment Report for the current fiscal period, observe that the report was dated on or before February 1<sup>st</sup>, and observe it includes the applicable requirements of R.S. 42:344:

- a. Number and percentage of public servants in the Agency who have completed the training requirements;
- b. Number of sexual harassment complaints received by the Agency;
- c. Number of complaints which resulted in a finding that sexual harassment occurred;
- d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e. Amount of time it took to resolve each complaint.

**Condition:**

Obtained and examined the Council's Annual Sexual Harassment Report for the period noting all the information listed above is included, without exception. However, noted the report was not dated on or before February 1st. We consider this an exception.

**Recommendation:**

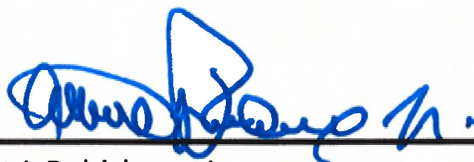
We recommend the Council implement procedures to ensure this report is prepared timely as required by Louisiana Revised Statute 42:344.

**Management's Response:**

The Council concurs with the recommendation suggested by our auditors. The required report has been prepared and is now available for the public as the Statute

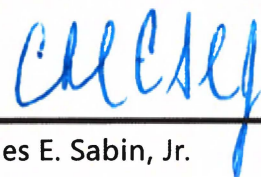
requires. We have implemented procedures to ensure this report is completed and available by February 1<sup>st</sup> in accordance with Louisiana Revised Statute 42:344.

X

A handwritten signature in blue ink, appearing to read "Albert J. Robichaux, Jr.", written over a horizontal line.

Albert J. Robichaux, Jr.  
Executive Director & CEO

X

A handwritten signature in blue ink, appearing to read "Charles E. Sabin, Jr.", written over a horizontal line.

Charles E. Sabin, Jr.  
Controller

***Memorandum of Advisory Comments***  
***JEFFERSON COUNCIL ON AGING, INC.***

*June 30, 2022*

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***INTERNAL CONTROL  
AND RELATED MATTERS***

Members of the Board of Directors  
**JEFFERSON COUNCIL ON AGING, INC.**

We have audited the financial statements of the Jefferson Council on Aging, Inc. (the Council), as of and for the year ended June 30, 2022, and have issued our report thereon dated November 2, 2022. As part of our audit we considered the Council's internal control in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal controls.

Our consideration of the internal controls has been reported on in a separately issued report entitled "*Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*"

This memorandum summarizes various other matters which have come to our attention. While not involving significant deficiencies, these matters do present opportunities for strengthening the internal control and improving the operating efficiency of the Council.

We have discussed our comments and recommendations with various administrative personnel and board members, and the Council has completed a corrective action plan. We will be pleased to discuss these comments and suggestions with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

*Kushner LaGraize, L.L.C.*

Metairie, Louisiana  
November 2, 2022



**JEFFERSON COUNCIL ON AGING, INC.**  
**MANAGEMENT LETTER COMMENTS**  
*June 30, 2022*

**COMMENTS**

**2022-01**

During our audit procedures, we noted instances of late fees and finance fees being charged on the Council's credit card statements. The Council's policy is to pay the credit card statements in full each month to ensure the Council does not incur late fees or finance charges. We recommend strengthening internal controls over the review of credit card statements to avoid these fees. Furthermore, there is a potential that these fees could be allocated to a federal grant program, which would be considered disallowed costs.

**Recommendation**

To maintain a strong internal control structure and to avoid potential non-compliance with applicable grant programs, we recommend that management closely monitor the Council's credit card statements to avoid incurring late fees and finance charges.

**Management's Response**

See Management's Corrective Action Plan



November 2, 2022

Kushner LaGraize, LLC  
3330 West Esplanade Avenue, Suite 100  
Metairie, Louisiana 70002

Attention Audit Personnel,

The following comments and recommendations were received during the audit process. Please review our response and corrective action plan.

## **COMMENTS**

### **2022-01**

During our audit procedures, we noted instances of late fees and finance fees being charged on the Council's credit card statements. The Council's policy is to pay the credit card statements in full each month to ensure the Council does not incur late fees or finance charges. We recommend strengthening internal controls over the review of credit card statements to avoid these fees. Furthermore, there is a potential that these fees could be allocated to a federal grant program, which would be considered disallowed costs.

### **Recommendation**

To maintain a strong internal control structure and to avoid potential non-compliance with applicable grant programs, we recommend that management closely monitor the Council's credit card statements to avoid incurring late fees and finance charges.

### **Management's Response**

JCOA realizes the severity of incurring unnecessary late fees and finance charges.

### **Management's Corrective Action Plan**

Controller will now perform a detailed review of all monthly credit card statements, as a supplemental responsibility to his monthly review process. Any late fees and finance charges will be immediately identified and addressed. If incurred, Controller will also ensure proper coding of said expenses directly to its Local Fund, to avoid any improper federal grant allocation.

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*Area Agency on Aging for Jefferson Parish*

Chuck Sabin, Controller

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