

**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS  
AND  
AUDITORS' REPORTS**

**June 30, 2022**

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**June 30, 2022**

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS (MD &A)**

The following discussion and analysis of Avoyelles Council on Aging's financial performance provides an overview of the Council's financial activities for the year ended June 30, 2022. Please read it in conjunction with the financial statements, which begin on page 11.

### **FINANCIAL HIGHLIGHTS**

- > The Council showed a net decrease in overall net position of \$ 88,181 or 15% this year.
- > Net Capital Assets of the Council decreased by \$ 73,067 or 36%.
- > No deficit fund balances exist at year-end.
- > The unassigned fund balance for the Council's General Fund was \$ 378,216 at year-end, which is a \$ 14,855 decrease from the prior year.

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

This annual report consists of a series of financial statements. The Statement of net position and the Statement of Activities (on pages 11 and 12) provide information about the activities of the Council as a whole and present a longer-term view of the Council's finances. Fund financial statements begin on page 15. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Council's operations in more detail than the government-wide statements by providing information about the Council's most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately after this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. The auditor is providing varying degrees of assurance about Supplementary Financial Information Required by GASB Statement 34 and Supplementary Financial Information Required by GOEA that follow later in the reporting package. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part of the financial section of the report.

### **Reporting the Council as a Whole Using Government-Wide Statements**

Our analysis of the Council as a whole begins on page 11. An important question to ask about the Council's finances is, "Is the Council as a whole better off or worse off as a result of the year's activities?" The Statement of net position and the Statement of Activities (referred to collectively as the Government-Wide financial Statements) report information about the Council as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar the to accounting method used by most private-sector companies. All current year revenues and expenses are taken into account regardless of when cash is received or paid.



The Government-Wide statements can be found on pages 11 and 12 and report the council's net assets and changes in them. Some of the net position are restricted which means they can only be used for a specific purpose. The Statement of net position is designed to present the financial position of the Council as of year-end. Over time, increases or decreases in the Council's net position are one indicator of whether its financial position is improving or deteriorating. However, to assess the overall financial position of the Council, you will need to consider other non-financial factors, such as the condition of the Council's capital assets and facilities, the addition or termination of grants and other revenue sources, and the expansion or contraction of programs and services.

The statement of activities provides information that shows how the Council's net position changed as a result of this year's activities. All of the Council's significant activities are reported in the Statement of Activities. These activities include a Health, Welfare, and Social Services function. The Health, Welfare, and Social Services function is comprised of various programs that include various supportive social services, nutritional services, and utility assistance. All activities of the Council are considered to be governmental activities. A governmental activity is one where the Council uses money it received from government grants and contracts, along with donations from the general public, or a segment of the general public, such as the elderly. In other words, the people benefiting from the services are not required to pay for what they receive. If the Council charged fees to cover all or most of the cost of providing a service, that activity would be classified as a business-type activity. The Council does not have any business-type activities.

### **Reporting the Council's Most Significant Funds Using Fund Financial Statements**

Our analysis of the Council's major funds begins on page 15. The Fund Financial Statements can be found on pages 15 to 17 and provide detailed information about the most significant funds-not the Council as a whole. In the Fund Financial Statements you will see a General Fund and a variety of Special Revenue Funds. The General Fund is used to account for proceeds that are not legally restricted to expenditure for specified purposes. By using separate funds to track revenues and expenditures, we can control and manage funds for particular purposes or we can show that the fund is meeting legal responsibilities for using certain grants and other money.

The General Fund and Special Revenue Funds are considered governmental funds. Governmental funds focus on how money flows into and out of funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the *modified* accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Council's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council's programs. We have presented the difference between the net position of governmental activities and the fund balances of the governmental funds in a reconciliation at the bottom of the Balance Sheet for Governmental Funds. In addition, the difference between the change in net position for the governmental funds and the change in net position for the governmental activities has been presented in a reconciliation on a separate page that follows the statement of Revenues, Expenditures, and Changes in Fund Balances for the Governmental Funds.

## 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 fund financial statements. The notes to the financial statements can be found on pages 19 to 30. You should read the notes before making assumptions or drawing conclusions about the Council's financial condition.

### Supplementary Financial Information Required by GASB Statement 34

The Governmental Accounting Standards Board (GASB) Statement 34 requires budgetary comparison schedules for the General Fund and each major Special Revenue Fund that has a legally adopted annual budget. The schedules compare the original and final appropriated budgets to actual budget results for the Council's fiscal year. We have also opted to present positive and negative variances between the final budget and actual amounts.

Major funds are those funds whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds. In addition, a major fund could be a fund that does not meet these criteria but which we believe is important to present for the Council's financial statement users.

Management's Discussion and Analysis is also required supplementary information (RSI) by GASB Statement 34. However, it is presented as the first item in this reporting package and not with the other RSI by GASB statement 34.

### Other Supplementary Financial Information Required by GOEA

The Council has also presented other required supplemental information in this report package.

The Governor's Office of Elderly Affairs (GOEA) has required the Council to present as schedules the information on pages 33 and 35. This information will be 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.

## 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>2021</u>	<u>2022</u>
Current and other assets	\$ 399,493	\$ 387,590
Capital Assets, net of depreciation	289,029	215,962
Total Assets	<u>688,522</u>	<u>603,552</u>
Current Liabilities	4,157	7,368
Other Liabilities	-	-
Total Liabilities	<u>4,157</u>	<u>7,368</u>
Invested in capital assets, net of related debt	289,029	215,962
Restricted	2,265	2,006
Unrestricted	393,071	378,216
Total net position	<u>\$ 684,365</u>	<u>\$ 596,184</u>

As of June 30, 2022, the Council "as a whole" had assets greater than its liabilities by \$ 596,184. The Council's total net position decreased from \$ 684,365 to \$ 596,184. This equates to an decrease of 15%.

The Council's unrestricted net position decreased by \$ 14,855. About 63% of the Council's net position is unrestricted as of June 30, 2022. It is important that the Council have unrestricted net position so that we will have resources available to adapt to changes in the economy, emergencies, unexpected needs, and reduction in or termination of grant revenues by government agencies.

The Council's restricted net position decreased by \$ 259 or 13%. Net position is reported as restricted when the constraints placed upon the asset's use are either (a) externally imposed by a grantor, contributor, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

The net position that has been invested in capital assets is presented net of any related outstanding debt incurred to acquire them.

### **AN ANALYSIS OF GOVERNMENTAL ACTIVITIES**

Most of the Council's activities are funded by federal, state, and local grants. These grants amount to approximately 77% of the revenues of the Council in 2021 and 77% in 2022. Some of these grants are restricted which means that the money can only be used in certain programs. The amount of funds available from most of the grants remains rather constant from year to year, however, some grant amounts may change based upon the level of service by the Council under terms of the particular grant award.

The Council also receives donations from its clients and the general public. These revenues help to lessen the financial burden on the Council and allow it to maintain and expand services. Public support revenues represented 11% and 21% of the total revenues of 2021 and 2022 respectively.

The Council invests idle funds and is able to earn some interest on this money each year. The investment earnings are used or accumulated as necessary to meet expenses each year.

When reviewing the Government-Wide Statement of activities, there are relationships that are important to the understanding of the Council's operations. As you can see, the Council's largest activities are related to nutrition services. The Council's main focus is to meet the needs of the elderly citizens of Avoyelles Parish. There is a high demand for these services; therefore, resources are channels to meeting the demand.

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

#### **Fund Balances**

The Council showed a combined governmental fund balance of \$ 380,222 (as shown on the Fund Financial Statement's balance sheet at page 115) at the end of this year, which is a decrease of \$ 15,114. However, when you look at the funds individually you will see that the Council's General Fund decreased by \$ 14,855 this year, while the Special Revenue Funds had a combined fund balance decrease of \$ 259.

In addition, the General Fund also transferred funds to cover the deficits of some of the Special Revenue Funds. The increase in expenditures for the year is the main reason for the decrease in the General Fund's fund balance this year.

### Revenues

The combined fund revenues decreased \$ 52,023 this year versus last year or 5%.

### Expenditures

Total expenditures increased by \$ 103,524 this year, or 11%.

## AN ANALYSIS OF THE GENERAL FUND BUDGET

The original and final budgets for the General, Title 111-B and Title 111C-2 funds are located in the Supplementary Financial Information Required by GASB Statement 34 section of this report on pages 32 to 35. When you review the budget versus actual schedule, you will note that the favorable and unfavorable variances are not very large. This is a result of the budget amendment process, which allows us the opportunity to use hindsight to adjust the forecast made at the beginning of the year, if necessary.

## AN ANALYSIS OF CAPITAL ASSET AND DEBT ADMINISTRATION

At the end of the year, the Council had \$ 215,962 in fixed assets net of accumulated depreciation of \$ 891,342. This amounted to a net decrease of \$ 73,067 over last year.

### Capital Assets, Net of Depreciation at Year End

	Governmental Activities	
	2021	2022
Land	\$45,500	\$45,500
Furniture & Equipment	650	-
Buildings & Improvements	127,867	111,495
Vehicles	115,012	58,967
	<u>\$289,029</u>	<u>\$215,962</u>

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Council receives most of its funding from federal and state agencies passed through the Cenla Area Agency on Aging, Inc. Because of this, the source of income for the Council is rather steady. However, some of the Council's grants and contracts are contingent upon the level of service provided by the Council, and therefore, revenues may vary from year to year. In setting the budget for fiscal year 2023, it was important that we deliver at least the same level of service to our clients and the public as we did in 2022. All of the Council's grants and contracts from the usual federal and state agencies have been approved for FY 2023. There have been no significant changes to the funding levels or terms of the grants and contracts. Accordingly, we have set our initial budget to provide the same programs and levels of service next year. There are no plans to add any significant programs for the next year.

## **CONTACTING THE COUNCIL'S MANAGEMENT**

Our financial report is designed to provide government agencies and the general public an overview of the Council's finances and to demonstrate accountability for the money that it receives. If you have any questions about this report or wish to ask for more information, you should contact Sabrina Sonnier, the Council's Executive Director, at the Council's main office located at 224 S. Preston Street, Marksville, Louisiana, by phone at 318-253-9771.

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Avoyelles Council on Aging, Inc.  
Marksville, Louisiana

### Report on the Financial Statements

#### Opinions

I have audited the accompanying financial statements of Avoyelles Council on Aging, Inc., ( a non-profit, quasi-public organization ) 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 my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of Avoyelles Council on Aging, Inc., 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.

#### Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Avoyelles Council on Aging, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

#### Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 entity'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.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My 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 auditor's report that includes my 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 GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, I

exercise professional judgement 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 appropriated in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

I am 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 I 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 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 Government 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during by audit of the basic financial statements. I do not express an opinion or provide



any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The Non-Major schedule, Schedule of fixed assets and Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is 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 my opinion, the accompanying Non-major, Fixed assets and Compensation , Benefits and Other Payments to Agency Head or Chief Executive Officer schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with Government Auditing Standards, I have also issued my report dated December 6, 2022 on my consideration of the Council's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 the Council's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated December 6, 2022, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Paul Dauzat  
Certified Public Accountant  
December 6, 2022



## GOVERNMENT WIDE FINANCIAL STATEMENTS

**AVOYELLES COUNCIL ON AGING, INC.  
MARKSVILLE, LOUISIANA**

**STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<u><b>Governmental Activities</b></u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 294,919
Grants and Contracts Receivable	86,798
Prepaid Van Match	<u>5,873</u>
Total Current assets	387,590
 Capital Assets (net of accumulated depreciation)	 <u>215,962</u>
 Total Assets	 <u>603,552</u>
 Accounts Payable	 <u>7,368</u>
Total Current Liabilities	<u>7,368</u>
 <b>Net Position</b>	
Investment in Capital Assets Less Debt	215,962
Restricted for:	
Utility Assistance	2,006
Unrestricted	<u>378,216</u>
 Total Net Position	 <u><u>\$ 596,184</u></u>

The accompanying notes are an integral part of this statement.

AVOYELLES COUNCIL ON AGING, INC.  
MARKSVILLE, LOUISIANA

**GOVERNMENT WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

Function/Programs	<u>Direct Expenses</u>	<u>In-Direct Expenses</u>	<u>Program Revenues</u>		Net (Expenses) Revenue and Increases (Decreases) in Net Position
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
<b>Governmental Activities</b>					
Health, Welfare, & Social Services:					
Supportive Services:					
Other Services	\$ 66,530	\$ 26,057	\$ 19,553	\$ -	\$ (73,034)
Information and Assistance	27,467	10,778	8,077	-	(30,168)
Outreach	9,231	3,638	2,718	-	(10,151)
Transportation	223,329	87,722	65,688	-	(245,363)
Nutrition Services:					
Congregate Meals	33,533	13,171	26,591	-	(20,113)
Home Delivered Meals	80,615	31,662	61,634	-	(50,643)
Utility Assistance	1,679	-	1,420	-	(259)
National Family Caregiver Support:					
Respite Care	47,361	18,608	24,481	-	(41,488)
Other Services	22,956	9,010	11,862	-	(20,104)
American Rescue Plan					
Support Services	35,528	-	35,528	-	-
Congregate Meals	13,280	-	13,280	-	-
Home Delivered Meals	33,523	-	33,523	-	-
Caregiver	19,701	-	19,701	-	-
Transportation & Development Services	59,660	23,432	369,043	-	285,951
Other Senior Activities	95,244	93,547	63,869	-	(124,922)
<b>Total Governmental Activities</b>	<b>\$ 769,637</b>	<b>\$ 317,625</b>	<b>\$ 756,968</b>	<b>\$ -</b>	<b>(330,294)</b>
General Revenues:					
Grants and Contributions not restricted to specific programs					241,383
Unrestricted Investment Income					730
Total General Revenues					242,113
Increase (Decrease) in Net Position					(88,181)
Net Position - Beginning of the year					684,365
Net Position - End of the year					\$ 596,184

The accompanying notes are an integral part of this statement

**AVOYELLES COUNCIL ON AGING, INC  
MARKSVILLE, LA.**

**Reconciliation of The Balance Sheet to the Statement of Net Position**

**Year Ended June 30, 2022**

Total Fund Balance ( Fund Financial Statements )	\$ 380,222
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Amounts reported in the Statement of Net Position ( Government-Wide  
Financial Statements ) are different because:

Capital assets used in governmental activities are  
not financial resources and therefore are not reported  
in governmental funds.

Cost of Assets	1,107,304
Accumulated Depreciation	<u>(891,342)</u>
	<u>215,962</u>

Total Net Position of government activities ( Government-Wide financial statements )	<u><u>\$ 596,184</u></u>
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## **FUND FINANCIAL STATEMENTS**

**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LOUISIANA**

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

	General Fund	Title III B	Title III C-2	American Rescue	Section 5311	Non-Major Funds	Total
<b>Assets</b>							
Cash	\$ 292,913	\$ -	\$ -	\$ -	\$ -	\$ 2,006	\$ 294,919
Grants and Contracts Receivable	11,553	5,357	10,368	21,219	24,589	13,712	86,798
Prepaid Capital Outlay	5,873	-	-	-	-	-	5,873
Due from Special Revenue Funds	75,245	-	-	-	-	-	75,245
Total Assets	<u>\$ 385,584</u>	<u>\$ 5,357</u>	<u>\$ 10,368</u>	<u>\$ 21,219</u>	<u>\$ 24,589</u>	<u>\$ 15,718</u>	<u>\$ 462,835</u>
<b>Liabilities</b>							
Accounts Payable	7,368	-	-	-	-	-	7,368
Due To General Fund	-	5,357	10,368	21,219	24,589	13,712	75,245
Total Liabilities	<u>7,368</u>	<u>5,357</u>	<u>10,368</u>	<u>21,219</u>	<u>24,589</u>	<u>13,712</u>	<u>82,613</u>
<b>Fund Balances:</b>							
Restricted for:							
Utility Assistance	-	-	-	-	-	2,006	2,006
Unassigned	378,216	-	-	-	-	-	378,216
Total Fund Balances	<u>378,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,006</u>	<u>380,222</u>
Total Liabilities and Fund Balances	<u>\$ 385,584</u>	<u>\$ 5,357</u>	<u>\$ 10,368</u>	<u>\$ 21,219</u>	<u>\$ 24,589</u>	<u>\$ 15,718</u>	

Amounts reported for governmental activities in the statement of net position are different because:  
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.  
Net Position of Governmental Activities

215,962  
\$ 596,184

The accompanying notes are an integral part of this statement.

**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>General Fund</u>	<u>Title III-C-2</u>	<u>Title III-B</u>	<u>American Rescue</u>	<u>Non-Major Funds</u>	<u>Totals</u>
<b>Revenues</b>						
Intergovernmental:						
Governor's Office of Elderly Affairs	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Senior Center	52,956	-	-	-	-	52,956
Supplemental Senior Ctr.	10,913	-	-	-	-	10,913
Passed Through Cenla Area						
Agency on Aging, Inc.	6,400	25,807	64,289	99,032	39,615	235,143
La. Dept of Transportation	279,331	-	-	-	1,161	280,492
La. Dept of Health and Hospitals	-	-	-	-	88,551	88,551
Energy Receipts	-	-	-	-	1,420	1,420
Public Contributions	79,820	6,037	-	-	23,319	109,176
In-Kind Revenue	37,764	29,790	31,746	-	-	99,300
Rental Income	20,400	-	-	-	-	20,400
Interest Income	730	-	-	-	-	730
Total Revenues	<u>588,314</u>	<u>61,634</u>	<u>96,035</u>	<u>99,032</u>	<u>154,066</u>	<u>999,081</u>
<b>Expenditures</b>						
Health, Welfare & Social Services						
Current:						
Salaries	35,813	40,683	246,132	21,881	136,104	480,613
Fringe	3,307	3,759	22,028	2,004	12,392	43,490
Travel	409	5,176	8,268	430	5,846	20,129
Operating Services	27,627	26,801	104,354	70,804	52,918	282,504
Operating Supplies	3,421	5,124	37,600	3,204	16,748	66,097
Other Costs	10,382	944	4,625	709	3,723	20,383
Utility Assistance	-	-	-	-	1,679	1,679
In-Kind Expenses	37,764	29,790	31,746	-	-	99,300
Total Expenditures	<u>118,723</u>	<u>112,277</u>	<u>454,753</u>	<u>99,032</u>	<u>229,410</u>	<u>1,014,195</u>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	469,591	(50,643)	(358,718)	-	(75,344)	(15,114)
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In	374,595	50,643	358,718	-	81,705	865,661
Operating Transfers Out	<u>(859,041)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,620)</u>	<u>(865,661)</u>
Total Other Financing Sources (Uses)	<u>(484,446)</u>	<u>50,643</u>	<u>358,718</u>	<u>-</u>	<u>75,085</u>	<u>-</u>
<b>Net Increase (Decrease) in Fund Balances</b>	(14,855)	-	-	-	(259)	(15,114)
<b>Fund Balance, Beginning of Year</b>	<u>393,071</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,265</u>	<u>395,336</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 378,216</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,006</u></u>	<u><u>\$ 380,222</u></u>

The accompanying notes are an integral part of this statement.



**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LOUISIANA**

**Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities**

**Year Ended June 30, 2022**

Net Increase (Decrease) in fund balances - total governmental funds	\$ (15,114)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount depreciation exceeds capital outlays expensed in the current period.	(73,067)
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Increase (Decrease) in net position of governmental activities	<u>\$ (88,181)</u>
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The accompanying notes are an integral part of this statement.

**NOTE 1 Purpose of the Council on Aging and Summary of Significant Accounting Policies**

**A. 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 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 level; to conduct public meetings to make recommendations for needed improvements and additional resources; to promote the welfare of aging people when requested to do so; to coordinate and monitor services of other local agencies serving the aging people of the parish; and to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA) and other departments of state and local governments serving the elderly; and to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

Specific services provided by the Council to the elderly residents of the parish include providing congregate and home delivered meals, nutritional education, wellness, information and assistance, outreach, chore, telephoning, medication management, utility assistance, recreation and transportation.

**B. 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. However, before the council on aging can begin operations in a specific parish, its application for a charter must receive approval from the Governor's Office of Elderly Affairs pursuant to LA R.S. 46:1602. The functions of each council on aging in Louisiana must comply with the objectives of state laws and are governed by the policies and regulations established by GOEA.

The Organization is a legally separate, non-profit, quasi-public corporation. It received its charter and began operations on July 8, 1969. A board of directors, consisting of 15 voluntary members, who serve three year terms, governs the Council. The board of directors is comprised of, but not limited to representatives of the Parish's elderly population, general public, private businesses and elected public officials. Board members are elected annually.

Membership in the Council is open at all times, without restriction, to all residents of the parish who have reached the age of majority and who express an interest in the Council and wish to contribute to or share in its programs. Membership fees are not charged.

Based on the criteria set forth in GASB Statement 14, the Council on Aging 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 GASB Codification Section 2100, the Council has presented its financial statements as a primary government, because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As previously

AVOYELES COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

mentioned, GOEA establishes the policies and regulations that all councils must follow. Included in its policies is a provision that the Council's budget be approved by GOEA. However, this approval process is part of GOEA's general oversight responsibility for the Council and is more ministerial or compliance oriented than substantive.

Accordingly, the Council is viewed as being fiscally independent for purposes of applying the reporting entity criteria of GASB Statement 14.

**C. Presentation of Statements**

The Council's statements are prepared in accordance with accounting principles generally accepted ( GAAP ) in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board ( GASB ) is responsible for establishing GAAP for state and local governments through its pronouncements ( Statements and Interpretations ). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board ( FASB ) issued through November 30, 1989 ( when applicable ) that do not conflict with or contradict GASB pronouncements.

The Council has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds; however, the Council has chosen not to do so because it does not have any business-type activities or enterprise funds. The more significant accounting policies established in GAAP and used by the Council are discussed below.

The Council's financial statements are presented in accordance with Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* which include the following:

- \* A Management Discussion and Analysis ( MD & A ) section providing an analysis of the Council's overall financial position and results of operations.
- \* Government-Wide Financial statements prepared using full accrual accounting for all of the Council's activities.
- \* A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements ( including notes to financial statements ). The Council was required to implement the general provisions of GASB Statement No. 34 in the fiscal year ended June 30, 2004.

**D. Government-Wide Statements**

The Council's basic financial statements include both Government-Wide ( reporting the Council as a whole ) and fund financial statements ( reporting the Council's major 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 been

AVOYELES COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
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classified 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.

In the Government-Wide Statement of net position, the governmental type activities Column is presented on a consolidated basis by column, and is reported on a full accrual, economic basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Council's net position are reported in three parts; invested in capital assets, net of related debt; restricted net position; and unrestricted net position. Invested in capital assets, net of related debt, 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 consist of net assets with constraints placed on the use either by ( 1 ) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or ( 2 ) law through constitutional provisions or enabling legislation. Unrestricted net position include all other net position that do not meet the definition of " restricted " or " invested in capital assets, net of related debt ".

The Council's policy is to use restricted resources first to finance its activities. Quite often unrestricted resources are available for use that must be consumed or they will have to be returned to GOEA. 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, the Council will depart from its usual policy of using restricted resources first.

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 like intergovernmental revenues and unrestricted investment income, 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 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 cost. Operating grants include operating-specific and discretionary ( either operating or capital ) grants, while the capital grants column reflects capital-specific grants.

The Council allocates its indirect costs among various functions and programs in accordance with Circular A-87. The Statement of Activities presents this allocation in a separate column labeled indirect expenses. In addition, GOEA provides 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 funds are allocated to the Council's other functions and programs.

The Government-Wide Statements focus on the Council's ability to sustain operations and the change in its net position resulting from the current year's activities.

## E. Fund Financial Statements

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based on 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 fund measurement ( in the fund statements ) is on the 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.

Governmental fund equity is classified as 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.

**Nonspendable:** This classification includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

**Restricted:** This classification includes amounts for which constraints have been placed on the use of resources either externally or imposed by law.

**Committed:** This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council's board of directors

**Assigned:** This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed.

**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.

AVOYELES COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

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

*The General Fund* is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. The following is a brief description of the programs that comprise the General Fund:

*Local Fund*

This fund is used to account for revenues that are not required to be accounted for in a specific program or fund. These funds are mostly unrestricted and can be used at management's discretion. Local funds are often transferred to other programs to eliminate deficits.

*PCOA Funding*

PCOA funds are appropriated annually for the Council by the Louisiana Legislature and remitted to the Council through the Governor's Office of Elderly Affairs ( GOEA ). The Council's management may use these " Act 735" funds at its discretion to fund any of its programs provided the program is benefiting elderly people of at least 60 years of age.

*The Senior Center Fund* is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to GOEA, who passes on the funds to the Council. The purpose of this program is to provide a community service center at which elderly people can receive supportive social services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The senior center for the Parish is located in Marksville, La. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred all of its grant revenue to the Title III B Fund to purchase units of service for elderly persons who use the senior center.

*The Supplemental Senior Center Fund* was established to account for funds that were appropriated by the Louisiana Legislature for the various councils on aging throughout Louisiana to supplement each council's primary grant for senior center operations and activities. The Council was one of the parish councils to receive a supplemental grant. The money received by this fund during the year was transferred to the Title III B Fund to supplement the senior center services purchased from this fund.

*The Section 5311 Fund* is used to account for funds that are used to provide public transportation to the general public.

AVOYELES COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title 111 funds. These funds are provided by the United States Department of Health and Human Services-Administration on Aging to the Governor's Office of Elderly Affairs, which in turn passes through the funds to the Cenla Area Agency on Aging, which passes through the funds to the Council on a predetermined unit cost reimbursement basis.

The Council has established several special revenue funds. The following is a brief description of each special revenue fund's purpose:

**Major Special Revenue Funds**

*The Title III B Fund* is used to account for funds which are used to provide various units of supportive social services to the elderly. GOEA has established the criteria for defining a qualifying unit of service for each Title III B program. Specific services are information and assistance, outreach, homemaker, telephoning, and transportation.

*The Title III C-2 Fund* is used to account for funds that are used to provide nutritional meals to homebound older persons. The Council served 58,437 meals during the year to people eligible to participate in this program.

*The Title 19 Fund* is used to account for funds that provide transportation to medical facilities for Medicaid eligible recipients.

**Non-Major Special Revenue Funds**

*The Title III C-1 Fund* is used to account for funds that are used to provide nutritional, congregate meals to the elderly at meal sites located in the Parish. During the year the Council served 22,285 meals to people eligible to participate in this program.

*The Title III E Fund* accounts for the resources and activities of the National Family Caregiver Support Program. The purpose of the program is to provide multifaceted systems of support services for the family caregivers of older individuals who are relative caregivers.

*The Utility Assistance Fund* is used to account for the administration of utility assistance that is sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Parish Councils on aging to provide assistance to the elderly for the payment of utility bills. The Council receives its Project Care donations directly from Entergy Corporation. Donations are provided through the East Baton Rouge Council on Aging, Inc.

#### **F. Measurement Focus and Basis of Accounting**

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

##### **\* Accrual Basis-Government-Wide Financial Statements ( GWFS )**

The Statement of net position and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange like transactions are recognized when the exchange takes place.

##### **\* Modified Accrual Basis-Fund Financial Statements ( FFS )**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. 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. The Council considers all revenues available if they are collected within 60 days after year end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that un-matured principle and interest on long-term debt, if any, are recorded when due, and claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.



#### **G. Interfund Activity**

Interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers represent a permanent reallocation of resources between funds. 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 in the Government-Wide Financial Statements.

#### **H. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

#### **I. Investments**

GASB Statement No. 31 requires the Council to report its investments at fair value, except for investments in non-participating interest earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates. This type of investment is reported using a cost based measure, provided that the fair market value of the contract is not significantly affected by the impairment of the credit standing of the issuer or other factors.

Investments that include securities traded on a national or international exchange are valued based on their last reported sales price. Investments that do not have an established market are reported at estimated fair value.

#### **J. Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long lived assets that have been 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. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provided the resources to acquire the asset. 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.

AVOYELES COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

Capital assets recorded in the Government-Wide Financial Statements are depreciated using the straight-line method for the assets estimated useful lives. The estimated useful lives of the various classes of capital assets are as follows:

Buildings	30 years
Building Improvements	20 years
Equipment	5-10 years
Furniture	10 years
Vehicles	5 years
Computers	3 years

Salvage values have not been estimated by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category of capital assets, management has used 10 % of the vehicle's initial cost as a salvage value estimate.

Depreciation is not computed or recorded on capital assets for purposes of the Fund Financial Statements.

#### **K. Compensated Absences**

Annual leave is earned by employees and may be carried over into the next year at a rate of no more than one year's accumulation. This amount is not significant and has not been recorded in the financial statements. Employees do not vest in accumulated sick leave.

#### **L. Management's Use of Estimates**

The preparation of financial statements in conformity with 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.

#### **M. 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.

#### **NOTE 2 Revenue Recognition**

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting. In applying the susceptible to accrual concept, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts are often difficult to measure; therefore, they are recorded as revenue in the period received.

AVOYELES COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 3 Cash**

The Council maintains a checking account at Union Bank & Trust Co. The consolidated bank account is available for use by all funds. The purpose of this account is to reduce administration costs and facilitate cash balances to cover any negative cash balances in other funds at year end. At June 30, 2022, the balance of the Council's bank accounts totaled \$ 279,104. All of the deposits were covered by Federal depository insurance. GASB Statement No. 3, as amended by GASB Statement No. 40, categorized the credit risk of these deposits as Category 1 because they are fully insured. The collected bank balances totaled \$ 315,251.

**NOTE 4 Contracts Receivable**

Government grants and contracts receivable represent amounts owed to the Council under a grant award or contract with a provider of Federal, State, or local funds; such amounts being measurable as of year end and collected within 60 days of year end.

Government grants and contracts receivable at year end consist of the following:

	<u>Fund</u>	<u>Funding Agency</u>	<u>Amount</u>
Title III-B	Special Revenue	Cenla AAA	\$ 5,357
Title 111-C-1	Special Revenue	Cenla AAA	2,910
Title 111-C-2	Special Revenue	Cenla AAA	10,368
Title 19	Special Revenue	Contributions	5,183
Title III E	Special Revenue	Cenla AAA	5,222
ARP	Special Revenue	Cenla AAA	21,219
Local	General Revenue	Contributions	11,552
Sect 5311	General Revenue	DOTD	24,589
General Fund	General Revenue	Contributions	398
		<b>Total</b>	<b>\$ 86,798</b>

**NOTE 5 Changes in Property and Equipment**

A summary of changes in property and equipment follows:

	<u>Balance</u>			<u>Balance</u>
	<u>6/30/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2022</u>
Land	\$ 45,500	\$ -	-	\$ 45,500
Buildings	722,673	-	-	722,673
Furniture and Equipment	27,116	-	(1,590)	25,526
Vehicles	313,605	-	-	313,605
	<b>\$ 1,108,894</b>	<b>\$ -</b>	<b>(1,590)</b>	<b>\$ 1,107,304</b>

Depreciation was charged to governmental activities as follows:

Supportive Services:

Recreation ( Non-priority services )	\$ 17,021
Transportation	\$ 56,045

Accumulated Depreciation at December 31, 2021 : \$ 891,342

**NOTE 6 Board of Directors' Compensation**

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for any out of pocket costs that they might incur on behalf of the Council in accordance with the Council's applicable reimbursement policy.

**NOTE 7 Income Tax Status**

The Council is a non-profit corporation and 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. It is also exempt from Louisiana income tax. As of June 30, 2022, the tax years that remain subject to examination by taxing authorities are fiscal years ended 2020, 2021 and 2022.

**NOTE 8 Judgments, Claims and Similar Contingencies**

There is no litigation pending against the Council as of year end. The Council's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

**NOTE 9 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 collection of any related receivable at year end may 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.

**NOTE 10 Economic Dependency**

The Council receives the majority of its revenue through grants from the Louisiana Governor's Office of Elderly Affairs ( GOEA ) and awarded to the Cenla Area Agency on Aging, Inc. who awards these grants to the Council on a per unit of service provided. The grant amounts are appropriated each year by Federal and State governments. If significant budget cuts are made at the Federal and/or State level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

**AVOYELES COUNCIL ON AGING, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
JUNE 30, 2022

**NOTE 11 Risk Management**

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; and natural disasters. The Council has purchased commercial insurance 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 have been made.

**NOTE 12 Inter-fund Transfers**

Operating transfers in and out are listed by fund for fiscal year ended 2022:

Transferred In	Transferred Out										Total In
	Title 19	Title 111 C1	Title 111 C2	Title 111 E	MIPPA	SUPP SEN CTR	General Fund	Section 5311	PCOA	Senior Center	
Title 111 B	\$ -	\$ -	\$ -	\$ -	\$ 6,400	\$ 10,912	\$ 188,451	\$ -	\$ 100,000	\$ 52,956	\$ 358,719
Title 111 C-1	-	-	-	-	-	-	20,113	-	-	-	20,113
Title 111 C-2	-	-	-	-	-	-	50,642	-	-	-	50,642
Title 111 E	-	-	-	-	-	-	61,592	-	-	-	61,592
Senior Center	-	-	-	-	-	-	64,417	-	-	-	64,417
General Fund	6,620	-	-	-	-	-	-	303,558	-	-	310,178
<b>Total Out</b>	<b>\$ 6,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,400</b>	<b>\$ 10,912</b>	<b>\$ 385,215</b>	<b>\$ 303,558</b>	<b>\$ 100,000</b>	<b>\$ 52,956</b>	<b>\$ 865,661</b>

Transfers are used to move revenues from the fund that statute or budget requires to expend them, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

These transfers were eliminated as a part of the consolidation process in preparing the Government Wide Financial Statements.

**NOTE 14 Related Party Transactions**

There were no related party transactions during the year.

**NOTE 15 Subsequent Events**

Management has evaluated subsequent events through December 6, 2022 which is the date the financial statements were available to be issued. There were no events that required disclosure.

**NOTE 16 Liquidity and Availability of Financial Assets**

The following reflects the Council's financial assets at June 30, 2022, reduced by amounts not available for general use within one year of the statement of net position date because of restrictions.

Financial Assets:

Cash and Cash Equivalents	\$ 294,919
Grants and Contracts Receivable	86,798
Prepays	5,873
	<u>387,590</u>
Less amount unavailable within one year	2,006

Total financial assets available to meet cash needs for general expenses	<u>\$ 389,596</u>
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**SUPPLEMENTARY INFORMATION REQUIRED BY GASB STATEMENT 34**

**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LA**

**Budgetary Comparison Schedule-General Fund**  
**For The Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>				
Intergovernmental:				
Governor's Office of Elderly Affairs	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
GOEA-Senior Center	52,956	52,956	52,956	-
GOEA-Supplemental Senior Ctr.	10,913	10,913	10,913	-
Passed Through Cenla Area Agency on Aging			6,400	
Public Support	63,398	63,398	79,820	16,422
La. Dept of Transportation	231,500	231,500	279,331	47,831
In-Kind Revenue	37,764	37,764	37,764	-
Rental Income	22,400	22,400	20,400	(2,000)
Interest Income	300	300	730	430
Total Revenues	<u>519,231</u>	<u>519,231</u>	<u>588,314</u>	<u>62,683</u>
<b>EXPENDITURES</b>				
Current:				
Salaries	43,020	37,669	35,813	1,856
Fringe	3,467	3,030	3,307	(277)
Travel	884	1,085	409	676
Operating Services	55,839	41,238	27,627	13,611
Operating Supplies	10,756	9,208	3,421	5,787
Other Costs	3,052	2,439	10,382	(7,943)
In-Kind Expenses	37,764	37,764	37,764	-
Total Expenditures	<u>154,782</u>	<u>132,433</u>	<u>118,723</u>	<u>13,710</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>364,449</u>	<u>386,798</u>	<u>469,591</u>	<u>82,793</u>
<b>OTHER FINANCING SOURCES(USES)</b>				
Transfers In	-	-	374,595	374,595
Transfers Out	<u>(451,547)</u>	<u>(482,007)</u>	<u>(859,041)</u>	<u>(377,034)</u>
Total Other Financing Sources and Uses	<u>(451,547)</u>	<u>(482,007)</u>	<u>(484,446)</u>	<u>(2,439)</u>
Net Increase (Decrease) in Fund Balances	(87,098)	(95,209)	(14,855)	80,354
<b>FUND BALANCES</b>				
Beginning of Year	<u>393,071</u>	<u>393,071</u>	<u>393,071</u>	<u>-</u>
End of Year	<u>\$ 305,973</u>	<u>\$ 297,862</u>	<u>\$ 378,216</u>	<u>\$ 80,354</u>

The accompanying notes are an integral part of this statement

**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LA**

**Budgetary Comparison Schedule-Title III C-2 Fund**  
**For The Year Ended June 30, 2022**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>GAAP Basis</b>	<b>Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental				
Passed through Cenla Area Agency on Aging	\$ 23,722	\$ 23,722	\$ 25,807	\$ 2,085
Public Support	15,000	15,000	6,037	(8,963)
In-Kind Revenue	29,700	29,790	29,790	-
Total Revenues	68,422	68,512	61,634	(6,878)
<b>EXPENDITURES</b>				
Current:				
Salaries	46,883	37,912	40,683	(2,771)
Fringe	3,792	3,050	3,759	(709)
Travel	4,105	6,022	5,176	846
Operating Services	17,047	25,794	26,801	(1,007)
Operating Supplies	285	3,375	5,124	(1,749)
Other Cost	855	890	944	(54)
In-Kind Expenses	8,370	29,790	29,790	-
Total Expenditures	81,337	106,833	112,277	(5,444)
Excess (Deficiency) of Revenues Over Expenditures	(12,915)	(38,321)	(50,643)	(12,322)
<b>OTHER FINANCING SOURCES(USES)</b>				
Transfers In	12,915	38,321	50,643	12,322
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	12,915	38,321	50,643	12,322
Net Increase (Decrease) in Fund Balances	-	-	-	-
<b>FUND BALANCES</b>				
Beginning of Year	-	-	-	-
End of Year	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.



**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LA**

**Budgetary Comparison Schedule-Title III B Fund**  
**For The Year Ended June 30, 2022**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>GAAP Basis</b>	<b>Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental				
Passed through Cenla Area Agency on Aging	\$ 70,289	\$ 70,289	\$ 64,289	\$ (6,000)
Public Support	1,000	1,000	-	(1,000)
In-Kind Revenue	31,746	31,746	31,746	-
<b>Total Revenues</b>	<b>103,035</b>	<b>103,035</b>	<b>96,035</b>	<b>(7,000)</b>
<b>EXPENDITURES</b>				
Current:				
Salaries	260,175	242,990	246,132	(3,142)
Fringe	20,967	19,549	22,028	(2,479)
Travel	5,509	4,601	8,268	(3,667)
Operating Services	101,833	126,047	104,354	21,693
Operating Supplies	32,506	34,259	37,600	(3,341)
Other Cost	7,226	5,824	4,625	1,199
In-Kind Expenses	31,746	31,746	31,746	-
<b>Total Expenditures</b>	<b>459,962</b>	<b>465,016</b>	<b>454,753</b>	<b>10,263</b>
Excess (Deficiency) of Revenues Over Expenditures	(356,927)	(361,981)	(358,718)	3,263
<b>OTHER FINANCING SOURCES(USES)</b>				
Transfers In	356,927	361,981	358,718	(3,263)
Transfers Out	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>356,927</b>	<b>361,981</b>	<b>358,718</b>	<b>(3,263)</b>
<b>Net Increase (Decrease) in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
Beginning of Year	-	-	-	-
End of Year	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LA**

**Budgetary Comparison Schedule-American Rescue Fund**  
**For The Year Ended June 30, 2022**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>GAAP Basis</b>	<b>Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental				
Passed through Cenla Area Agency on Aging	\$ -	\$ 99,032	\$ 99,032	\$ -
Total Revenues	-	99,032	99,032	-
<b>EXPENDITURES</b>				
Current:				
Salaries	-	53,844	21,881	31,963
Fringe	-	4,332	2,004	2,328
Travel	-	2,556	430	2,126
Operating Services	-	31,591	70,804	(39,213)
Operating Supplies	-	5,999	3,204	2,795
Other Cost	-	710	709	1
Total Expenditures	-	99,032	99,032	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES(USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-
Net Increase (Decrease) in Fund Balances	-	-	-	-
<b>FUND BALANCES</b>				
Beginning of Year	-	-	-	-
End of Year	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

**SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GOEA**

**AVOYELLES COUNCIL ON AGING, INC.**  
**Marksville , Louisiana**

**SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS**  
**For the Year Ended June 30, 2022**

	<u>Title 111 C-1</u>	<u>Title 111 E</u>	<u>Utility Assist</u>	<u>Title 19</u>	<u>Total</u>
<b>REVENUES</b>					
Intergovernmental:					
Governor's Office of Elderly Affairs Passed Through Cenla Area Agency on Aging	\$ 3,272	\$ 36,343	\$ -	\$ -	\$ 39,615
La. Dept of Health & Hospitals	-	-	-	88,551	88,551
Dept of Transportation	-	-	-	1,161	1,161
Public Support:					
Energy Receipts	-	-	1,420	-	1,420
Local Contributions	23,319	-	-	-	23,319
<b>Total Revenues</b>	<u>26,591</u>	<u>36,343</u>	<u>1,420</u>	<u>89,712</u>	<u>154,066</u>
<b>EXPENDITURES</b>					
Current:					
Salaries	29,548	67,532	-	39,024	136,104
Fringe	2,729	6,241	-	3,422	12,392
Travel	779	3,870	-	1,197	5,846
Operating Services	7,292	18,870	-	26,756	52,918
Operating Supplies	4,830	408	-	11,510	16,748
Other Cost	1,526	1,014	-	1,183	3,723
Utility Assistance	-	-	1,679	-	1,679
<b>Total Expenditures</b>	<u>46,704</u>	<u>97,935</u>	<u>1,679</u>	<u>83,092</u>	<u>229,410</u>
<b>Excess (Deficiency) of Revenues     Over Expenditures</b>	<u>(20,113)</u>	<u>(61,592)</u>	<u>(259)</u>	<u>6,620</u>	<u>(75,344)</u>

<b>OTHER FINANCING SOURCES(USES)</b>					
Transfers In	20,113	61,592	-	-	81,705
Transfers Out				(6,620)	(6,620)
Total Other Financing Sources and Uses	<u>20,113</u>	<u>61,592</u>	<u>-</u>	<u>(6,620)</u>	<u>75,085</u>
Net Increase (Decrease) in Fund Balances	-	-	(259)	-	(259)
<b>FUND BALANCES</b>					
Beginning of Year	-	-	2,265	-	2,265
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,006</u>	<u>\$ -</u>	<u>\$ 2,006</u>

The accompanying notes are an integral part of this statement.

**AVOYELLES COUNCIL ON AGING, INC.**  
**MARKSVILLE, LA**

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

For the Year Ended June 30, 2022

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
<b>GENERAL FIXED ASSETS, AT COST</b>				
Land	\$ 45,500	\$ -	\$ -	\$ 45,500
Buildings	722,673	-	-	722,673
Vehicles	313,605	-	-	313,605
Furniture and Equipment	27,116	-	(1,590)	25,526
<b>Total General Fixed Assets</b>	<b>\$ 1,108,894</b>	<b>\$ -</b>	<b>\$ (1,590)</b>	<b>\$ 1,107,304</b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>				
Section 5311	\$ 303,702	\$ -	\$ -	\$ 303,702
Title 111-B	-	-	-	-
Title 111-C-1	8,982	-	-	8,982
Title 111-C-2	9,980	-	-	9,980
STEP	-	-	-	-
Title 19	-	-	-	-
Senior Center	1,590	-	(1,590)	0
General/ Local	784,640	-	-	784,640
<b>Total Investment In General Fixed Assets</b>	<b>\$ 1,108,894</b>	<b>\$ -</b>	<b>\$ (1,590)</b>	<b>\$ 1,107,304</b>

The accompanying notes are an integral part of this statement

**OTHER REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

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**INDEPENDENT AUDITOR'S 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***

Board of Directors  
Avoyelles Council on Aging, Inc.  
Marksville, Louisiana

I have audited the financial statements of the Avoyelles Council on Aging, Inc. as of and for the year ended June 30, 2022, and the related notes to the financial statements and have issued my report thereon dated December 6, 2022. I conducted my audit in accordance with auditing standards generally accepted in the *Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Avoyelles Council on Aging, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Avoyelles Council on Aging, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Avoyelles Council on Aging, Inc.'s internal control over financial reporting.

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 a 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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. Given these limitations, I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Avoyelles Council on Aging, Inc.'s financial statements are free of material misstatement, I 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. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of my 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.



Paul Dauzat  
Certified Public Accountant  
December 6, 2022

**AVOYELLES COUNCIL ON AGING, INC.**  
**SCHEDULE OF FINDINGS**  
For The Year Ended June 30, 2022

I have audited the financial statements of Avoyelles Council on Aging, Inc. as of and for the year ended June 30, 2022, and have issued my report thereon dated December 6, 2022. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2022 resulted in an unmodified opinion.

**Section 1-Summary of Auditor's Reports**

Report on Internal Control and Compliance Material to the Financial Statements

**Internal Control:**

Material Weaknesses ☐ Yes ☒ No      Significant Deficiencies ☐ Yes ☒ No

**Compliance:**

Non Compliance Material to Financial Statements ☐ Yes ☒ No

**Section 11-Financial Statement Findings.**

There were no financial statement findings or questioned costs.

**AVOYELLES COUNCIL ON AGING, INC.**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
For The Year Ended June 30, 2022

**Section 1-Internal Control and Compliance Material to the Financial Statements**

There were no internal control or compliance findings for the year ended June 30, 2021.

**AVOYELLES COUNCIL ON AGING, INC.**

***Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer***

**Year Ended June 30, 2022**

**Agency Head Name: Sabrina Sonnier, Executive Director**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 62,940
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	\$ 773
Cell Phone	\$ 900
Travel and Lodging	\$ 2,406
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Meals	None

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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To: The Board of Directors  
Avoyelles Council on Aging, Inc.  
of Avoyelles Parish

I have performed the procedures attached, which were agreed to by the Avoyelles Council on Aging, Inc. and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the period July 1, 2021 through June 30, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

Avoyelles Council on Aging, Inc. 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 results are presented in the accompanying Schedule of Procedures, Results and Managements' response where applicable.

I was engaged by Avoyelles Council on Aging, Inc. 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*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Avoyelles Council on Aging, Inc. and to meet my 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.



By: Paul Dauzat, CPA  
Alexandria, Louisiana  
December 6, 2022

AVOYELLES COUNCIL ON AGING, INC.  
 STATEWIDE AGREED-UPON PROCEDURES  
 SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE  
 For The Year Ended June 30, 2022

WRITTEN POLICIES AND PROCEDURES		
Agreed-Upon Procedure	Results	Managements' Response
<b>1</b> Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions: * Budgeting * Purchasing * Disbursements * Receipts/Collections * Payroll/Personnel * Contracting * Credit Cards * Travel and expense reimbursements * Ethics * Debt * Disaster Recovery/Business Continuity * Sexual Harassment	No Yes Yes Yes Yes No Yes Yes Yes N/A Yes Yes	

AVOYELLES COUNCIL ON AGING, INC.  
 STATEWIDE AGREED-UPON PROCEDURES  
 SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE  
 For The Year Ended June 30, 2022

Board ( or Finance Committee)		
Agreed-Upn Procedure	Results	Managements' Response
<p>2 Obtain and review the board/committee minutes for the fiscal period, and:</p> <p>a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation.</p> <p>b) Report whether the minutes reference or included monthly budget to actual comparisons on the general fund and any funds identified as major funds in the entity prior audit ( GAAP basis ).</p> <p>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, observe that the minutes for at least one meeting during the period referenced or included a formal plan to eliminate the negative unassigned fund balance.</p>	<p>Obtained board minutes for the period</p> <p>Yes</p> <p>Yes</p> <p>N/A</p>	

**AVOYELLES COUNCIL ON AGING, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE**  
**For The Year Ended June 30, 2022**

Bank Reconciliations		
Agreed-Upon Procedure	Results	Managements' Response
<b>3</b> Obtain a listing of client bank accounts from management and management's representation that listing is complete. Identify the main operating account.  Using the listing provided by management select the main operating account and a minimum of four (4) additional accounts or all if less than four (4) and report whether:  <b>a)</b> Bank reconciliations have been prepared within 2 months of the related statement closing date.  <b>b)</b> Bank reconciliations include evidence that a member of management or a board member who does not handle cash or issue checks has reviewed each bank reconciliation.  <b>c)</b> If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months as of the end of the fiscal period.	Obtained listing and representation that includes three (3) accounts.  Selected the main operating account.  Yes  Yes Board member approval  N/A	



**AVOYELLES COUNCIL ON AGING, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE**  
**For The Year Ended June 30, 2022**

Agreed-Upon Procedure	Collections Results	Managements' Response
<b>4</b> Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.	Obtained listing and representation which included four (4) locations.	
<b>5</b> Using the list provided by management, select a minimum of five (5) or all if less than 5 cash locations and obtain written documentation of job duties and /or inquire of employees about their job duties and observe that job duties are properly segregated.	Selected 4 locations	
a) Employees responsible for cash collections do not share cash drawers/registers.	No	Limited staff 1 office person
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 to the deposit.	Yes	
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger unless another employee/ official is responsible for reconciling ledger postings to each other and to the deposit.	Yes	
d) The employee responsible for reconciling cash collections to the general ledger is not responsible for collecting cash unless another employee/official verifies the reconciliation.	Yes	
<b>6</b> Obtain a copy of the bond or insurance policy for theft covering all employees who have access to cash and determine that the policy was in force during the period.	Yes Obtained a copy of the policy which was in force during the period.	

**AVOYELLES COUNCIL ON AGING, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONE**  
**For The Year Ended June 30, 2022**

Collections		
Agreed-Upon Procedure	Results	Managements' Response
<b>7</b> Select (2) deposit dates for each of the bank accounts selected for procedure #3 above and obtain supporting documentation for each of the deposits and:	Selected 2 deposit dates from the main operating account	
a) observe that receipts are sequentially pre-numbered.	Yes	
b) Trace pre-numbered receipts, reports and other collection documentation to deposit slip.	N/A	
c) Trace the deposit slip total to the actual deposit per the bank statement.	Yes	
d) Observe the deposit was made within 1 business day of receipt or 1 week if the deposit is less than \$100 and stored in a locked safe or drawer.	Yes	
e) Trace the actual deposit per the bank statement to the general ledger.	Yes	

AVOYELLES COUNCIL ON AGING, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE  
For The Year Ended June 30, 2022

Non-Payroll Disbursements-General		
Agreed-Upon Procedure	Results	Managements' Response
8 Obtain a listing of entity disbursements locations from management and representation that listing is complete.	Obtained listing and representation	
9 For each location above obtain a listing of employees involved with non-payroll purchasing and payment function. Obtain documentation of employee job duties and/or inquire of employees about their job duties and that:	Obtained listing of employees with job titles/duties	
a) At least 2 employees are involved in initiating a purchase request, approving a purchase and placing an order.	Yes	
b) At least 2 employees are involved in processing and approving payments to vendors.	Yes	
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes.	No	Limited Staff
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.	No	Limited Staff
10 For each location selected under #8 above, obtain the non-payroll disbursement transaction population and obtain representation that the population is complete. Select 5 disbursements for each location and obtain supporting documentation for each transaction and:	Selected 5 disbursements from 1 location	
a) Observe whether the disbursement matched the related original itemized invoice it indicates deliverables were received.	Yes	
	52	

**AVOYELLES COUNCIL ON AGING, INC.**  
**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE**  
**For The Year Ended June 30, 2022**

Non-Payroll Disbursements-General		
Agreed-Upon Procedure	Results	Managements' Response
b) Observe whether disbursement documentation included evidence of segregation of duties tested under #9 above.	No	All disbursements are prepared using a voucher system that is approved for payment and presented at board meetings.

AVOYELLES COUNCIL ON AGING, INC.  
STATEWIDE AGREED-UPON PROCEDURES  
SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE  
For The Year Ended June 30, 2022

Credit Cards/Debit Cards/Fuel Cards		
Agreed-Upon Procedure	Results	Managements' Response
<p><b>11</b> Obtain from management a listing of all active credit cards, bank debit cards and fuel cards including card numbers and the names of persons who maintained possession of the cards.</p>	<p>Obtained listing that contained 2 credit cards and 6 fuel cards.</p>	
<p><b>12</b> Randomly select 5 cards (or all if less than 5). Randomly select one monthly statement and obtain supporting documentation and:</p> <p>a. Observe whether there is evidence that the monthly statement and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder.</p> <p>b. Observe that finance charges and late fees were not assessed.</p>	<p>Selected five (5) cards and one monthly statement.</p> <p>Yes</p> <p>None noted</p>	
<p><b>13</b> Using the monthly statements selected under #12 above excluding fuel cards, randomly select 10 transactions (or all if less than 10) from each statement, and obtain supporting documentation for the transactions and observe it is supported by and original itemized receipt that identifies what was purchased, written documentation of the business purpose.</p>	<p>Selected 10 transactions from each statement. Obtained supporting documentation for the transactions and observed receipts, identification of purchase and business purpose.</p>	
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Travel and Expense Reimbursement		
Agreed-Upon Procedure	Results	Managements' Response
<p>14 Obtain from management a listing of all travel and related expense reimbursements and representation that listing is complete. Randomly select 5 reimbursements and obtain expense reimbursement form and supporting documentation.</p> <p>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.</p> <p>b. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt of what was purchased.</p> <p>c. Observe each reimbursement is supported by documentation of the business purpose and identifies the names of individuals participating.</p> <p>d. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.</p>	<p>Obtained listing and representation. Randomly selected 5 travel reimbursements.</p> <p>Reimbursement was 52 cents per mile below the State of Louisiana rates of 56 and 58 cents per mile in effect during the fiscal year.</p> <p>N/A</p> <p>Yes</p> <p>Yes</p>	
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Contracts		
Agreed-Upon Procedure	Results	Managements' Response
<b>15</b> Obtain a listing of all contracts in effect during the fiscal period that were initiated or renewed and representation that the list is complete. Select 5 contracts or all if less than 5 and:	None	
a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law, if required.	N/A	
b) Observe whether the contract was approved by the governing body, if required by policy or law.	N/A	
c) If the contract was amended, observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.	N/A	
d) Select 1 payment for each contract, obtain supporting invoice, agree the invoice to the contract terms and report compliance with the terms of the contract.	N/A	

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Payroll and Personnel		
Agreed-Up On Procedure	Results	Managements' Response
<p><b>16</b> Obtain a listing of employees ( elected officials, if applicable) with their related salaries, and obtain management's representation that the list is complete. Randomly select 5 employees/officials, obtain their personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.</p>	<p>Obtained listing and representation</p> <p>Selected 5 employees and observed personnel files. Employees are paid salaries and hourly rates set and approved by the board of directors.</p>	
<p><b>17</b> Select 1 pay period during the fiscal year. For the employees/officials selected above, obtain attendance records and leave documentation for the pay period and:</p>	<p>Selected a pay period and obtained attendance records and leave documentation.</p>	
<p>a) Observe employees documented their daily attendance and leave.</p>	<p>Yes</p>	
<p>b) Observe whether supervisors approved the attendance and leave of the employee or official.</p>	<p>Yes</p>	
<p>c) Observe any leave accrued or taken during the pay period is reflected in the cumulative leave records.</p>	<p>Yes</p>	
<p>d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.</p>	<p>Yes</p>	



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Payroll and Personnel		
Agreed-Upon Procedure	Results	Managements' Response
<p>18 Obtain a listing of employees or officials that received termination payments during the year and representation that listing is complete. Select 2 employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculation and the termination policy. Agree the hours to the cumulative leave records, agree the pay rates to the authorized pay rates in the personnel files, and agree the termination payment to the policy.</p>	None	
<p>19 Obtain representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed by required deadlines.</p>	Obtained representation	

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Ethics		
Agreed-Upon Procedure	Results	Managements' Response
<p>20 Using the five randomly selected employees/officials, from #16 above obtain ethics compliance documentation from management and:</p> <p>a) Observe whether the documentation demonstrates each employee/official completed 1 hour of ethics training during the fiscal period.</p> <p>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.</p>	<p>No</p> <p>N/A</p>	<p>Will complete during 2023</p>

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<b>Debt Service</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<b>21</b> Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and representation that the listing is complete. Select all debt instruments, obtain supporting documentation, and observe State Bond commission approval was obtained.	No Debt Service	
<b>22</b> Not Applicable		

<b>Fraud Notice</b>		
<b>23</b> Obtain a listing of misappropriations of public funds and assets during the fiscal period and representation that listing is complete. Select all misappropriations, obtain supporting documentation, and observe that the entity reported the misappropriations to the Legislative Auditor and the District Attorney of the parish in which the entity is domiciled.	No misappropriations, fraud, waste, or abuse of public funds reported.	
<b>24</b> 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.	Yes	

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**Information Technology Disaster Recovery/Business Continuity**

Agreed-Upon Procedure	Results	Managements' Response
<p><b>25</b> Perform the following procedures, verbally discuss the results with management.</p> <p>a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data and observe that such backup occurred within the past week. If backups are stored on a physical medium, observe evidence that backups are encrypted before being transported.</p> <p>b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored and observe evidence that the test/verification was successfully performed within the past 3 months.</p> <p>c) Obtain a listing of the entity's computers currently in use and their related locations and representation that the listing is complete. Select 5 computers or all if less than 5, and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.</p>	<p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p> <p>I performed the procedure and discussed the results with management.</p>	

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**STATEWIDE AGREED-UPON PROCEDURES**  
**SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONE**  
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<b>Sexual Harassment</b>		
<b>Agreed-Upon Procedure</b>	<b>Results</b>	<b>Managements' Response</b>
<p><b>26</b> Using the selected employees/officials from #16 above, obtain sexual harassment training documentation and observe the documentation demonstrates each employee/official completed at least 1 hour of sexual harassment training during the calendar year.</p> <p><b>27</b> Observe the entity has posted its sexual harassment policy and complaint procedure on its website or in a conspicuous location on premises.</p> <p><b>28</b> 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:</p> <p>a) Number and percentage of public servants in the agency who have completed the training requirements.</p> <p>b) Number of sexual harassment complaints received by the agency.</p> <p>c) Number of complaints which resulted in a finding that sexual harassment occurred.</p> <p>d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.</p> <p>e) Amount of time it took to resolve each complaint.</p>	<p>No sexual harassment training was completed by employees</p> <p>Yes On premises</p> <p>No report</p> <p>None</p> <p>None</p> <p>None</p> <p>None</p> <p>N/A</p>	<p>Will enforce policy and complete for 2023</p>