

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Annual Financial Statements
As of and for the Year Ended June 30, 2021



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

A Professional Accounting Corporation

West Feliciana Council on Aging, Inc.
Annual Financial Statements with Supplemental Information
For the Year Ended June 30, 2021

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A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Review Report

To the Board of Directors
West Feliciana Council on Aging, Inc.
St. Francisville, LA

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Feliciana Council on Aging, Inc., St. Francisville, Louisiana, (a non-profit) as of and for the year ended June 30, 2021, which collectively comprise the Council's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Council's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The Council's 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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages 4 to 13 and the budgetary comparison information on pages 46 to 50 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. The accompanying Comparative Schedule of Capital Assets and Changes in Capital Assets (page 53) are presented as supplementary information for purposes of additional analysis by the Governor's Office of Elderly Affairs and are also not a required part of the basic financial statements. The accompanying Schedule of Compensation, Reimbursements, Benefits, and Other Payments to the Agency Head (Page 54) is presented as supplementary information required by Louisiana Revised Statute 24:513 A (3), as amended, but is not a required part of the basic financial statements. All supplementary information has not been subjected to the inquiry and analytical procedures we applied in the review of the basic financial statements but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated December 17, 2021, on the results of our agreed-upon procedures.

Sincerely,

Phil Hebert

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana
December 17, 2021

Required Supplemental Information (Part 1)
Management Discussion and Analysis

**West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021**

The following discussion and analysis of the West Feliciana Council on Aging, Inc.'s (the Council) financial performance provides an overview of the Council's financial performance and activities for the year ended June 30, 2021. This document focuses on the current year's activities, resulting changes, and currently known facts. This document should be read in conjunction with basic financial statements, which follow this section.

Financial Highlights

- The Council showed an increase in overall net position of \$57,404.
- Capital assets net of depreciation increased by \$27,242 due to depreciation expense of \$3,344 and an asset addition of \$30,586.
- The Council's revenue increased by \$37,879 due to primarily to increases in operating grants.
- The Council's expenditures decreased by \$3,773.
- No deficit fund balances existed at year-end.
- The Council's assets exceeded its liabilities at the close of fiscal year 2021 by \$129,028 (net assets) as compared to \$71,991.

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How To Use this Annual Report

The Council's annual financial report consists of six main parts:

- (1) Management's discussion and analysis (this section)
- (2) The basic financial statements (government-wide and fund)
- (3) Supplementary financial information required by GASB 34
- (4) Supplementary financial information for GOEA analysis
- (5) Supplementary financial information required by Louisiana law, and
- (6) Accountant's review report.
- (7) Accountant's attestation report on agreed-upon procedures

The basic financial statements include two kinds of statements that present different views of the Council:

**West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021**

Government-wide financial statements are comprised of the Statement of Net Position (Statement A) and the Statement of Activities (Statement B). These financial statements provide information about the activities of the Council as a whole and present a long-term view of the Council's finances. In contrast, the fund financial statements, which consist of the Fund Balance Sheet (Statement C) and the Statement of Revenues, Expenditures, and Changes in Fund Balances (Statement D), tell how services were financed in the short-term, as well as what remains for future spending for governmental funds. Fund financial statements also report the Council's operations in more detail than the government-wide financial statements by providing information about the Council's most significant funds.

The independent accountant has provided assurance in his accountant's review report, located immediately before this Management's Discussion and Analysis (MD&A), that the Basic Financial Statements are fairly stated. The accountant has also mentioned in his report that all supplementary information was compiled from information that is the representation of management and that he is not providing any form of assurance on it. A user of this document should read the accountant's review report carefully to ascertain the level of assurance being provided for each part of the financial section of the report.

On page 54 of this reporting package is another report by the independent accountant in which he reports on the results on certain agreed-upon procedures.

BASIC FINANCIAL STATEMENTS

The basic financial statements consist of the government-wide financial statements and fund financial statements, which present different views about the Council, along with notes to the financial statements.

Government-Wide Financial Statements

Management's analysis of the Council as a whole begins on page 4. An important point to consider is whether or not the Council's finances, as a whole, are better or worse off as a result of this year's activities. The Statement of Net Position and the Statement of Activities (referred to collectively as the government-wide financial statements) reports information about the Council as a whole and about its activities in a way that helps when considering this point. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the 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.

West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021

The government-wide financial statements (Statements A and B) report the Council's net position and changes in them. The Council has restricted net position of \$583 which must be used for specific purposes, whereas \$92,896 of its net position is unrestricted, meaning that it can be used for any program at management's discretion. The Statement of Net Position (Statement A) 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, the reader must 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 (Statement B) provides information that shows how the Council's net position changed as a result of this year's activities. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will affect cash flows in future periods. All of the Council's significant activities are reported in the Statement of Activities, including an Administration function and a Health, Welfare, and Social Services function. The Health, Welfare, and Social Services function is comprised of various programs that include supportive social services, Transportation of the Elderly, Information and Assistance, Outreach, Telephoning, Homemaker, Emergency Services (Medic Alert) and Utility Assistance. Subprogram activities are also presented, in some cases, to help the reader analyze the Council's operations in more detail. All activities of the Council are considered to be governmental activities. A governmental activity is usually one where the Council uses money it receives from governmental grants and contracts, along with donations from the general public, to provide services at no charge to the general public, or a segment of the general public, such as the elderly. In other words, the people benefiting from the service are not required to pay for what they receive. If the Council charged fees with the intention of making a profit or recovering the full cost of providing the service, that activity would be classified as a business-type activity. The Council does not have any business-type activities.

Fund Financial Statements

The fund financial statements (Statements C and D) provide detailed information about the most significant funds, not the Council as a whole entity. In the fund financial statements, the reader will see a General Fund and three Special Revenue Funds that have been determined to be *Major Funds*. The General Fund is used to account for all financial resources except those that are required to be accounted for in another fund. The Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. By using separate funds to track revenues and expenditures, management can control funds for particular purposes or show that the fund is meeting legal responsibilities for using certain grants and other revenues.

West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021

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 basis of 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 the reader to determine whether there are more or fewer financial resources that can be spent in the near future for Council programs. The difference between net position of governmental activities and fund balances of the governmental funds is reconciled at the bottom of the Balance Sheet for governmental funds. In addition, the difference between the change in fund balances for the governmental funds and the change in net position for the governmental activities has been reconciled on a separate page that follows the Statement of Revenues, Expenditures, and Changes in Fund Balances for the Governmental Funds. These two reconciliations will facilitate the comparison between governmental activities and 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 of the financial statements can be found on Pages 22 - 42 of this report.

SUPPLEMENTARY 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 an adopted annual budget. The schedules compare the original and final budgets to actual budget results for the Council's fiscal year. Positive and negative variances between the final budget and actual amounts are also presented.

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 is believed to be important to present to the Council's financial statement users. Management did not subjectively elevate any nonmajor fund to major fund status for purposes of financial statement presentation this year.

Management's Discussion and Analysis (MD&A) is also required supplementary information (RSI) by GASB Statement 34. However, GASB Statement 34 requires the MD&A be presented as the first item, after the independent accountant's review report, in this reporting package and not with the other RSI, which is included later in this reporting package.

**West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021**

SUPPLEMENTARY INFORMATION REQUIRED BY GOEA

The Governor's Office of Elderly Affairs (GOEA) has required the Council to present two additional schedules as supplementary information. This information will be used by GOEA to verify the accuracy of the information submitted by the Council during the year to help GOEA monitor certain compliance requirements set forth in the grants that it has with the Council.

SUPPLEMENTARY INFORMATION REQUIRED BY STATE LAW

Act 706 of the 2014 Louisiana Legislative session amended Louisiana Revised Statute 24:513 A (3) to require a supplementary Schedule of Compensation, Reimbursements, Benefits and Other Payments to the Council's Executive Director. This information is designed to permit the public to see what the agency's head has been paid or reimbursed during the year. The objective is to make the Council's expenditures more transparent.

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

The following table reflects condensed information on the Council's assets, liabilities, and net position for fiscal years 2021 and 2020:

	<u>2021</u>	<u>2020</u>	<u>Increase (Decrease)</u>
Current and Other Assets			
Current Assets	\$ 104,504	\$ 75,832	\$ 28,672
Other Assets	-	-	-
Capital Assets, Net of Depreciation	35,549	8,307	27,242
Total Assets	<u>140,053</u>	<u>84,139</u>	<u>55,914</u>
Current Liabilities	11,025	12,148	1,123
Total Liabilities	<u>11,025</u>	<u>12,148</u>	<u>1,123</u>
Net Position			
Net Investment in Capital Assets	35,549	8,307	27,242
Restricted	583	1,091	(508)
Unrestricted	92,896	62,593	30,303
Total Net Position	<u>\$ 129,028</u>	<u>\$ 71,991</u>	<u>\$ 57,037</u>

West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021

As of June 30, 2021, and 2020, the Council *as a whole* had assets greater than its liabilities of \$129,028 and \$71,991, respectively. About 72% and 86% of the Council's total net positions are unrestricted as of June 30, 2021 and 2020, respectively. Unrestricted net position is important because it represents resources that management has 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 represents about 1/2% and 2% of the Council's total net position as of June 30, 2021, and 2020, respectively. Net position is reported as restricted when the constraints placed upon the assets' 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. The net investment in capital assets increased by \$27,242 due to depreciation and asset additions.

West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021

The following table illustrates the revenues and expenses that produced the change in net position for fiscal years 2021 and 2020.

<u>Revenues</u>	<u>2021</u>	<u>% of Total</u>	<u>2020</u>	<u>% of Total</u>
Program Revenues:				
Operating Grants and Contributions	\$ 180,623	45.16%	\$ 127,621	35.25%
Capital Grants	-	-	-	-
General Revenues:				
Property Taxes	43,174	10.79%	40,086	11.07%
Unrestricted Grants & Contributions	168,348	42.09%	186,343	51.46%
Miscellaneous Income	7,817	1.95%	8,033	2.22%
Total Revenues	\$ 399,962	100.00%	\$ 362,083	100.00%
 <u>Direct Program Expenses of the Health, Welfare, and Social Services Function:</u>				
Supportive Services:				
Transportation of the Elderly	\$ 227,172	66.25%	\$ 128,491	37.06%
Information and Assistance	5,813	1.70%	6,263	1.81%
Outreach	856	0.25%	233	0.07%
Telephoning	2,596	0.76%	2,408	0.69%
Homemaker	2,419	0.71%	1,994	0.58%
Emergency Services (Medic Alert)	3,046	0.89%	2,535	0.73%
Utility Assistance	288	0.08%	269	0.08%
Depreciation	3,344	0.98%	3,344	0.96%
Nutrition Services:				
Congregate Meals	15,810	4.61%	10,737	3.10%
Home Delivered Meals	25,428	7.42%	5,166	1.49%
Caregivers Support	571			
Recreation	14,822	4.32%	19,308	5.57%
Senior Citizen Activities	2,130	0.62%	2,130	0.61%
Administrative Expenses	38,630	11.26%	163,820	47.25%
Total Expense	342,925	100%	346,698	100%
 Change in Net Position	 57,037		 15,385	
 Net Position, Beginning of Year	 71,991		 56,606	
Net Position, End of Year	<u>\$ 129,028</u>		<u>\$ 71,991</u>	

**West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021**

As illustrated in the table above, the Council received 42.09 and 51.46% of its revenues from Unrestricted Grants and Contributions and 10.79 and 11.07% from property taxes.

Transportation of the Elderly accounted for 37.06% and 40.61% of the Council's expenses.

Budgetary Highlights

For the general fund final budget amounts from West Feliciana School Board were reduced from \$23,996 to \$0. The council receives sales tax from the Angola rodeo passed through West Feliciana School Board. The Rodeo was cancelled due to Covid.

For the general fund the final budget for Building Renovations increased to \$36,700 to account for renovations made to the center.

The following fund has excess expenditures over final budget which resulted in a finding.

	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
Title III B Fund	\$ 205,081	\$ 277,131	\$ (72,050)

Capital Assets

The Council's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$6,316 (net accumulated depreciation). This investment includes:

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Increase/ (Decrease)</u>
Vehicles	\$ 60,045	\$ 60,045	\$ -
Office Furniture and Equipment	5,141	20,704	15,563
Building Renovations	29,233	-	-
Total Capital Assets	<u>\$ 94,419</u>	<u>\$ 80,749</u>	<u>\$ 15,563</u>

Additional information on the Council's capital assets can be found on page 37.

**West Feliciana Council on Aging, Inc.
Management's Discussion and Analysis
For the Year Ended June 30, 2021**

Economic Factors and Next Year's Budget and Rates

The Council receives most of its funding from federal and state agencies and local taxes. Because of this, the source of income for the Council is consistent. However, some of the Council's grants and contracts are contingent upon the level of service provided by the Council and, therefore, those revenues are not fixed. There have been no significant changes to the funding levels or terms of the grants and contracts. The Governor's Office of Elderly Affairs (GOEA) has approved the Council's budget for the fiscal year 2020 - 2021.

The Executive Director and the Board of Directors consider the following factors and indicators when setting next year's budget, rates, and fees:

- Actual expenditures from previous fiscal years in relation to expected needs in the current year.
- Consideration of funding to be received from GOEA.
- Interest revenues have been budgeted with no anticipation of an increase in interest rates.
- Salaries and benefits are based on the number of employees needed to perform necessary services and the related benefits.
- Travel rates in accordance with state travel regulations.
- Services the Council will provide along with estimated service cost.
- Estimate operating supplies needed to perform necessary services.
- Detail plan of equipment needed to be purchased.
- Vehicle insurance based on quotes and contracts.

Requests for Information

This financial report is designed to provide a general overview of the Council's finances for all concerned. Questions concerning any of the information provided in this report or request for additional information should be addressed to:

West Feliciana Council on Aging, Inc.
Board of Directors
Sherrel Johnson, Executive Director
P.O. Box 1933
St. Francisville, Louisiana 70775
(225) 635-6719

Basic Financial Statements

Government -Wide Financial Statements

West Feliciana Council on Aging, Inc.

Statement A

St. Francisville, Louisiana

Statement of Net Position

June 30, 2021

Assets

Current Assets:

Cash	\$ 41,045
Contract Receivable, Capital Area Agency	22,329
West Feliciana Parish Government	10,475
Department of Transportation	30,655
Other Receivable	-
Total Current Assets	<u>104,504</u>

Capital Assets, Net of Accumulated Depreciation

35,549

Total Assets

140,053

Liabilities

Current Liabilities:

Accounts Payable	<u>11,025</u>
Total Current Liabilities	11,025

Net Position

Net Investment in Fixed Assets	35,549
Restricted for Utility Assistance	583
Unrestricted	<u>92,896</u>
Total Net Position	<u>\$ 129,028</u>

See accompanying notes and independent accountant's review report.

West Feliciana Council on Aging, Inc.

Statement B

St. Francisville, Louisiana
Statement of Activities
For the Year Ending June 30, 2021

Function/Program	Direct Expenses	Indirect Expenses	Charges for Services	Program Revenues		Net (Expenses) Revenue and Increase in Net Position
				Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities						Total Governmental Activities
Health, Welfare & Social Services						
Supportive Services:						
Transportation of the Elderly	\$ 89,583	\$ 137,589	\$ -	\$ 139,227	\$ -	\$ (87,945)
Information and Assistance	5,813	-	-	-	-	(5,813)
Outreach	856	-	-	-	-	(856)
Telephoning	2,596	-	-	-	-	(2,596)
Homemaker	2,419	-	-	-	-	(2,419)
Emergency Services (Medic Alert)	3,046	-	-	-	-	(3,046)
Utility Assistance	288	-	-	-	-	(288)
Depreciation	3,344	-	-	-	-	(3,344)
Nutrition Services:						
Congregate Meals	6,606	9,204	-	1,183	-	(14,627)
Home Delivered Meals	12,066	13,362	-	40,213	-	14,785
Caregivers Support	25	546	-	-	-	(571)
Recreation	14,822	-	-	-	-	(14,822)
Senior Citizen Activities	2,130	-	-	-	-	(2,130)
Administration	34,441	4,189	-	-	-	(38,630)
Total Governmental Activities	\$ 178,035	\$ 164,890	\$ -	\$ 180,623	\$ -	(162,302)
General Revenues:						
Parish Ad Valorem Contributions						43,174
Grants and contributions not restricted to specific programs						168,348
Miscellaneous Income						7,817
Total General Revenues						219,339
Increase in Net Position						57,037
Net Position, Beginning of Year						71,991
Net Position, End of Year						\$ 129,028

See accompanying notes and independent accountant's report.

Fund Financial Statements

West Feliciana Council on Aging, Inc.

Statement C

St. Francisville, Louisiana

Balance Sheet

For the Year Ending June 30, 2021

	General Fund	Title III B Fund	Title III C-1 Fund	Title III C-2 Fund	Total Governmental Fund
Assets					
Cash	\$ 41,045	\$ -	\$ -	\$ -	\$ 41,045
Receivables					
Capital Area Agency on Aging	-	15,465	6,864	-	22,329
West Feliciana Parish Government	10,475	-	-	-	10,475
Department of Transportation	-	30,655	-	-	30,655
Other Receivable	-	-	-	-	-
Due From Other Governments	52,984	-	-	-	52,984
 Total Assets	\$ 104,504	\$ 46,120	\$ 6,864	\$ -	\$ 157,488
 Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 11,025	\$ -	\$ -	\$ -	\$ 11,025
Due to Other Governments	-	46,120	6,864	-	52,984
Total Liabilities	11,025	46,120	6,864	-	64,009
 Fund Balances					
Restricted for Utility Assistance	583	-	-	-	583
Unassigned	92,896	-	-	-	92,896
Total Fund Balance	93,479	-	-	-	93,479
 Total Liabilities and Fund Balance	\$ 104,504	\$ 46,120	\$ 6,864	\$ -	

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 as assets in the governmental funds

35,549

Net Position of Governmental Activities

\$ 129,028

See accompanying notes and independent accountant's review report.

West Feliciana Council on Aging, Inc.

Statement D

St. Francisville, Louisiana
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Year Ending June 30, 2021

	General Fund	Title III B Fund	Title III C-1 Fund	Title III C-2 Fund	Title III E Fund	Total Governmental Fund
Revenues						
Intergovernmental						
Capital Area Agency on Aging	\$ -	\$ 24,504	\$ -	\$ 38,082	\$ -	\$ 62,586
Department of Transportation	-	101,031	-	-	-	101,031
Governor's Office of Elderly Affairs	135,912	-	-	-	-	135,912
West Feliciana Parish Government	43,174	-	-	-	-	43,174
West Feliciana School Board	-	-	-	-	-	-
Public Support						
Client Contributions	5	12,767	1,183	2,131	-	16,086
Medical Alert - Income	-	925	-	-	-	925
Adopt-n-Elderly	5,531	-	-	-	-	5,531
Public Support - Unrestricted	1,900	-	-	-	-	1,900
Fund Raiser	25,000	-	-	-	-	25,000
In-Kind Revenue	1,173	12,711	474	2,061	-	16,419
Miscellaneous	7,817	-	-	-	-	7,817
Total Revenues	<u>220,512</u>	<u>151,938</u>	<u>1,657</u>	<u>42,274</u>	<u>-</u>	<u>416,381</u>
Expenditures						
Health, Welfare & Social Services:						
Personnel	17,965	134,762	3,695	7,540	148	164,110
Fringe	1,756	15,132	375	1,004	36	18,303
Travel	-	24	4	5	1	34
Operating Services	7,014	38,742	1,283	3,294	58	50,391
Operating Supplies	1,356	27,153	884	1,200	45	30,638
Building Renovations	29,233	-	-	-	-	29,233
Equipment	-	1,598	227	313	12	2,150
Capital Outlay	1,353	-	-	-	-	1,353
In-Kind Expenditures	1,173	12,711	474	2,061	-	16,419
Other Costs	2,761	47,009	5,301	18,513	271	73,855
Utility Assistance	100	-	-	-	-	100
Vehicle Expense	-	-	-	-	-	-
Total Expenditures	<u>62,711</u>	<u>277,131</u>	<u>12,243</u>	<u>33,930</u>	<u>571</u>	<u>386,586</u>
Excess of Revenues Over (Under)						
Expenditures	157,801	(125,193)	(10,586)	8,344	(571)	29,795
Other Financing Sources (Uses)						
Operating Transfer In (Out)	(128,006)	125,193	10,586	(8,344)	571	-
Total Other Financing Sources (Uses)	<u>(128,006)</u>	<u>125,193</u>	<u>10,586</u>	<u>(8,344)</u>	<u>571</u>	<u>-</u>
Net (Decrease) in Fund Balances	29,795	-	-	-	-	29,795
Fund Balance, Beginning	63,684	-	-	-	-	63,684
Fund Balance, Ending	<u>\$ 93,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,479</u>

See accompanying notes and independent accountant's review report.

West Feliciana Council on Aging, Inc.
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Note 1 Purpose of the Council on Aging and Summary of Significant Accounting Policies

The accounting and reporting policies of West Feliciana Council on the Aging, Inc. (the Council) conform to the accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. 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 following is a summary of certain significant accounting policies used by the Council:

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 West Feliciana Parish; to keep abreast of the latest developments in these fields of activity throughout Louisiana and the United States; to interpret its findings to the citizens of the parish and state; to provide for the mutual exchange of ideas and information on the parish and state level; to conduct public meetings; to make recommendations for needed improvements and additional resources; to promote the welfare of aging people; to coordinate and monitor services with other local agencies serving the aging people of the parish; to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA), Capital Area Agency on Aging (CAAA), and other departments of state and local government serving the elderly, and; to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

The primary services provided by the Council to the elderly residents of West Feliciana Parish include congregate and home delivered meals, transportation, supportive services information and assistance, material aid, outreach, homemaker, utility assistance, telephoning, individual counseling, in-home respite, nutritional education, and family caregiver support information and assistance.

West Feliciana Council on Aging, Inc.
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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. In 1979, the Louisiana Legislature created the Governor's Office of Elderly Affairs (GOEA) (La. R.S. 46:931) with the specific intention that GOEA administer and coordinate social services and programs for the elderly population of Louisiana through sixty-four parish voluntary councils on aging.

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

West Feliciana Council on Aging, Inc. (the Council) is a legally separate, non-profit, quasi-public corporation. The Council received its charter from the Governor of the State of Louisiana on January 25, 1977, and began operations on January 26, 1977, the date in which it filed its articles of incorporation with the Secretary of State's office.

A board of directors, consisting of 13 voluntary members, who serve three-year terms, governs the Council. Each board member can serve no more than two consecutive terms. Any board member who has served two consecutive terms is ineligible to serve on the board of directors for one year. Reasonable efforts are made to maintain a board of directors whose composition will be representative of the population of West Feliciana Parish. Nominations to fill expiring terms of board members are made in February by the Council Development Committee. Additional nominations may also come from the floor. The Members of the Council elect board members at a regular board meeting in April. Any adult citizen of West Feliciana Parish may register to be a "member" of the Council. Membership fees are not charged.

Based on the criteria set forth in section 2100, The Financial Reporting Entity, of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the Council is not a component unit of another primary government, nor does it have any component units that are related to it. Accordingly, the Council has presented its financial statements as a special-purpose, stand-alone government by applying the provisions of section 2100 as if it were a primary government.

C. Basis of Presentation of the Basic Financial Statements

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

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

Government-Wide Financial Statements

The government-wide financial statements include the Statement of Net Position (Statement A) and the Statement of Activities (Statement B) for all activities of the Council. As a rule, the effect of interfund activity has been eliminated from these statements. The government-wide presentation focuses primarily on the sustainability of the Council as an entity and the change in its net position (financial position) resulting from the activities of the current fiscal year. Intergovernmental revenues primarily support governmental activities.

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

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Council's functions and significant programs. The Statement of Activities begins by presenting gross direct and indirect expenses that includes depreciation, and then reduces the expenses by related program revenues, such as charges for services, operating and capital grants, and restricted 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.

Direct expenses reported in the Statement of Activities are those that are clearly identifiable with a specific function or program, whereas the Council allocates its indirect expenses among various functions and programs in accordance 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (aka the "Super circular"). The Statement of Activities shows this allocation in a separate column labeled indirect expenses.

In the Statement of Activities, charges for services represent program revenues obtained by the Council when it renders services provided by a specific function or program to people or other entities. The Council did not charge for any of the services it rendered during the year. Ad Valorem taxes,

West Feliciana Council on Aging, Inc.
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unrestricted contributions, unrestricted grants, interest income, and miscellaneous revenues that are not included among program revenues are reported instead as general revenues in this statement. If a function or program has a net cost, then it was supported in some manner by the Council's general revenues. Special items, if any, are significant transactions within the control of management that are either unusual in nature or infrequent in occurrence and are separately reported below general revenues. The Council did not have any special items this year.

Fund Financial Statements

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

The daily accounts and operations of the Council continue to be organized using funds and account groups. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category or type. In addition, management may also choose to report any other governmental fund as a major fund if it believes the fund is particularly important to financial statement users. For this year, no additional funds were deemed to be major funds by management. The non-major funds are summarized (aggregated) by category or fund type into a single column in the fund financial statements.

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

West Feliciana Council on Aging, Inc.
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Notes to the Financial Statements

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

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

The following is a brief description of the programs and funding sources that comprise the Council's General Fund:

Local Programs and Funding

The Council receives revenues that are not required to be accounted for in a specific program or fund. Accordingly, these revenues have been recorded in the local program of the General Fund. These funds are mostly unrestricted, which means they may be used at the Council's discretion. Expenditures to acquire fixed assets, and expenditures for costs not allowed by another program due to budget limitations or the nature of the expenditures, are charged to the local program. Because of their unrestricted nature, local funds are often transferred to other programs to eliminate deficits in cases where the expenditures of the other programs exceeded their revenues. In addition, capital outlay expenditures are usually made with local funds to minimize restrictions on the use and disposition of fixed assets.

PCOA Funding

Parish Council on Aging (PCOA) funds are appropriated annually for the Council by the Louisiana Legislature and remitted to the Council via 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 (those who are at least 60 years old).

Senior Center and Supplemental Senior Center Funding

Senior Center and Supplemental Senior Center grant funds are also appropriated annually for the Council and remitted to the Council via GOEA. These grant funds can be used at management's discretion to pay for costs of operating community service centers where elderly people are receiving supportive social services and participating in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council maintains a senior center in St. Francisville, West Feliciana Parish.

West Feliciana Council on Aging, Inc.
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Utility Assistance

This program provides utility assistance to elderly, disabled, and handicapped people that qualify for assistance. In past years, the Council used to participate with utility companies to provide this assistance but now the Council must rely on occasional contributions from the general public to provide utility assistance. This year the Council used \$408 to purchase air conditions, fans electric blankets, and to pay electricity bills. The money used for this assistance came from unspent funds that had been carried over from past years.

The Council accounts for the utility assistance activities in the General Fund. The contributions received for this program are considered restricted public support and can only be used to pay for direct services. No indirect or administration expenses can be paid for with the donated money.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. *The term proceeds of specific revenue sources* establish that one or more specific restricted or committed revenues should be the foundation for a special revenue fund.

The Council has established several special revenue funds. The following are brief descriptions of the purpose of each special revenue fund and their classification as either a major or non-major governmental fund:

Major Governmental Funds:

Title III B Fund

The Title III B Fund is used to account for funds used to provide various units of supportive social services to the elderly. The main sources of the revenue forming the basis for this fund are as follows:

A grant from GOEA via CAAA for Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers \$28,491.

West Feliciana Council on Aging, Inc.
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GOEA has established the criteria for a qualifying unit of service for each Title III program. Specific supportive services, along with the number of units the Council reported to CAAA that it provided during the fiscal year, are as follows:

<u>Types of Services Provided</u>	<u>Units</u>
Information and Assistance	341
Homemaker	226
Medical Alert	150
Nutrition Education	147
Utility Assistance	10
Outreach	26
Telephoning	1216

Title III C-1 Fund

The Title III C-1 Fund accounts for funds used to provide Covid 19 HDM in a group setting to people age 60 or older at a strategically located center in West Feliciana Parish. During the year, the Council reported to CAAA that it provided 4,380 meals and 97 units of nutrition education to eligible participants.

There are two main sources of revenues that form the basis of this fund: Special Programs for the Aging Title III, Part C-1 Nutrition Services grant funds \$0 received from GOEA via CAAA and restricted and restricted, voluntary contributions \$1,183 from those persons who received meals.

Title III C-2 Fund

The Title III C-2 Fund accounts for funds that are used to provide nutritional meals to homebound people who are age 60 or older. During the year, the Council reported to CAAA that it provided 7,980 home-delivered meals and 50 units of nutrition education to eligible participants.

There were two main sources of revenues received this year that form the basis of this fund: Special Programs for the Aging Title III, Part C-2 Nutrition Services grant funds \$32,172 received from GOEA via CAAA and restricted, voluntary contributions from those persons who received home-delivered meals \$2,131.

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D. Measurement Focus and Basis of Accounting

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

Government-wide Financial Statements – Accrual Basis

The Statement of Net Position and the Statement of Activities display information about the Council as a whole. Both statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Financial Statements – Modified Accrual Basis

Governmental fund level financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. A current financial resources measurement focus means that only current assets and current liabilities are generally included on the fund balance sheet. The operating statements of the funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when they are both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within sixty days of the current fiscal year end.

Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred, if measurable, except for the following: (1) un-matured principal and interest on long-term debt, if any, are recorded when due, and (2) claims, judgments, and compensated absences are recorded as expenditures when paid with expendable available financial resources. Depreciation is a cost that is not recognized in the governmental funds.

E. Interfund Activity

In the fund financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate. Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be repaid.

In the government-wide financial statements, all types of interfund transactions are eliminated when presenting the governmental activity information.

West Feliciana Council on Aging, Inc.
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F. Cash

Cash includes not only currency on hand, but demand deposits with banks or other financial institutions.

For the purposes of the Statement of Net Position, restricted cash are amounts received or earned by the Council with an explicit understanding between the Council and the resource provider that the resource would be used for a specific purpose. The Council has presented restricted cash as a component of current assets in the Statement of Net Position because it is available for use in current operations.

G. Receivables

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

H. Investments

GASB Statement 31 requires the Council to report its investments at fair value in the balance sheet, 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 the fair market value of the contract is not significantly affected by the impairment of the credit standing of the issuer or other factors. The Council did not own any investments of this type at year-end.

Investments, which 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. The Council did not own any investments of this type at year-end.

I. Prepaid Expenses/Expenditures

In the government-wide financial statements prepaid expenses include amounts paid in advance for goods and services. Prepaid expenses are shown as either current or other assets on the government-wide Statement of Net Position, depending on when management expects to realize their benefits.

West Feliciana Council on Aging, Inc.
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In the fund financial statements, management has elected not to include amounts paid for future goods and services as expenditures until those services are consumed. This method of accounting for prepaid expenditures helps assure management those costs incurred will be reported in accordance with the Council's cost reimbursement grants. These types of grants do not permit the Council to obtain reimbursement for qualified expenditures until the goods and services relating to them are consumed. As a result, the prepaid expenditures are shown as an asset on the balance sheet of the fund financial statements until they are consumed. In addition, a corresponding amount of the fund balance of the General Fund has been reserved to reflect the amount of fund balance not currently available for expenditure.

For purposes of presenting prepaid expenses in the government-wide statements, the Council will follow the same policy it uses to record prepaid expenditures in the fund financial statements with one exception. Disbursements made as matching payments to acquire vehicles that are titled to another governmental entity are recorded as a prepaid expense and amortized in the Statement of Net Position to better present the substance of this type of transaction and to keep from distorting the Council's transportation expenses in the Statement of Activities. In contrast, 100% of the matching payments are reported in the fund financial statements as intergovernmental expenditures when the vehicles are received. The Council did not have any matching type transactions this year.

J. Capital Assets

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

Government-Wide Financial Statements

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

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

West Feliciana Council on Aging, Inc.
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Using this guideline, the estimated useful lives of the various classes of depreciable capital assets are as follows:

Office Equipment	7 Years
Computers	5 Years
Vehicles	5 Years
Leasehold Improvements	20 Years
Nutrition Equipment	10 Years

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

Fund Financial Statements

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

K. Non-Current (Long-term) Liabilities

The accounting treatment of non-current liabilities depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, all non-current liabilities that will be repaid from governmental resources are reported as liabilities in the government-wide statements. In the fund financial statements, non-current liabilities for governmental funds are not reported as liabilities or presented anywhere else in these statements.

The Council did not have any non-current liabilities at year end.

L. Compensated Absences

The Council's annual leave policy permits employees to accumulate earned but unused annual leave. Accordingly, a liability for the unpaid annual leave would be recorded in the Government-Wide Financial Statements. Management has estimated the current and long-term portions of this liability based on the Council's policy as it relates to accruing (earning) and using vacation leave. Accordingly, all amounts earned and unused as of year-end are considered a current liability for purposes of the Statement of Net Position.

The Council's management has this policy to minimize the Council's exposure to a liability for which the Council may not have the funds to pay.

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M. Advances from Funding Agencies

Advances from funding agencies represent unexpended balances of grants awarded to the Council that are required to be returned to the funding agencies at the end of the grant period. Grant funds due back to a funding agency are recorded as a liability when the amount due becomes known, normally when a final accounting is submitted to the funding agency.

N. Deferred Revenue Other Than Property Taxes

The Council reports deferred revenues on both the Statement of Net Position (government-wide) and the Balance Sheet of the fund financial statements. Deferred revenues arise when the Council receives resources before it has a legal claim to them, as when grant monies are received before the occurrence of qualifying expenditures. In subsequent periods, when the Council has a legal claim to the resources, the liability for deferred revenue is removed from the Statement of Net Position and the fund Balance Sheet, whichever the case might be, and the revenue is recognized. The Council did not have any deferred revenues at the end of this fiscal year.

O. Net Position in the Government-Wide Financial Statements

In the Government-Wide Statement of Net Position, the Net Position is classified and displayed in three components:

Invested in Capital Assets This component of net position consists of capital, net of accumulated depreciation and reduced by the outstanding debt attributable to the acquisition, construction, or improvement of those assets. At year end, the Council did not have any debt related to capital assets.

Restricted Net Position This component reports the amount of net position with externally imposed constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position -- This component consists of all other net assets that do not meet the definition of restricted or invested in capital assets.

When both restricted and unrestricted resources are available for use in a specific program or for a specific purpose, the Council's usual policy is to use restricted resources first to finance its activities. However, management will depart from its usual policy by using unrestricted funds in the Council's Nutrition Programs before consuming unspent NSIP funds, which are restricted type revenue. The reason management will take this action is because certain unrestricted funds will have to be returned to GOEA if not consumed by June 30, whereas unconsumed NSIP funds are allowed by GOEA to be carried over and used in a subsequent year.

West Feliciana Council on Aging, Inc.
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Notes to the Financial Statements

P. Fund Equity – Fund Financial Statements

Governmental fund equity is classified as fund balance, which is classified based on the relative strength of the spending constraints placed on how the fund balance resources can be used, as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

Restricted: This classification includes amounts for which constraints have been placed on the use of resources and are either:

Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

Management has classified \$1,091 of the fund balance for the Utility Assistance special revenue fund as being restricted due to the constraints placed on the use of the money contributed by the general public and Entergy Corporation.

Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Council's board of directors, which is the Council's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the board of directors removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council did not have any committed resources at year-end.

Assigned: This classification includes spendable amounts that are reported in governmental funds other than the General Fund, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose. The intent of an assigned fund balance should be expressed by the Council's (1) board of directors, (2) its finance committee, or (3) an official, such as the executive director, to which the board of directors has delegated the authority to assign amounts to be used for a specific purpose. The Council did not have any assigned fund balance at year-end.

West Feliciana Council on Aging, Inc.
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Unassigned: This classification is the residual fund balance for the General Fund and represents the amount that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

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

Q. Management's Use of Estimates

The preparation of financial statements in conformity with U.S. 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.

R. Allocation of Indirect Expenses

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

S. 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.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
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Note 2. Revenue Recognition

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

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

Note 3. Cash Management and Deposits

The Council maintains a consolidated operating bank account at Bank of St. Francisville, which is available for use by all funds to deposit revenues and pay expenses. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash resources to temporarily cover any negative cash balances in other funds.

As described in Louisiana law, the Council is classified as a quasi-public entity. Accordingly, the Council is not required to comply with Louisiana laws relating to the collateralization of bank deposits. However, it is the Council's policy to follow state law in an effort to minimize risk associated with bank deposits that exceed those currently covered by FDIC insurance.

The Council maintains a \$18 petty cash fund to pay for small, unexpected expenses that might arise during daily operations.

Cash is reported at its carrying value, which equals its fair value. At June 30, 2021, the Council had a cash balance of \$40,475. Bank balances, other than non-interest-bearing demand accounts, in excess of \$250,000 FDIC insurance are exposed to credit risk. However, at year end, all of the Council's bank balances were insured 100% by federal depository insurance.

Note 4. Grants Receivable

As of June 30, 2021, grants receivable consisted of \$22,329 from Capital Area Agency, \$10,475 from West Feliciana Parish Government and \$30,655 from Department of Transportation.

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Note 5. Changes in Capital Assets and Accumulated Depreciation

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

<u>Capital Assets Being Depreciated</u>	<u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2021</u>
Vehicles	\$ 60,045	\$ -	\$ -	\$ 60,045
Office Furniture and Equipment	20,704	1,353	16,916	5,141
Building Renovations	-	29,233	-	29,233
Total Capital Assets	<u>80,749</u>	<u>30,586</u>	<u>16,916</u>	<u>94,419</u>
Less Accumulated Depreciation:				
Vehicles	51,738	3,344	-	55,082
Office Furniture and Equipment	19,390	-	15,602	3,788
Building Renovations	-	-	-	-
Total Accumulated Depreciation	<u>71,128</u>	<u>3,344</u>	<u>15,602</u>	<u>58,870</u>
Capital Assets Net of Depreciation	<u>\$ 9,621</u>	<u>\$ 27,242</u>	<u>\$ 1,314</u>	<u>\$ 35,549</u>

All the Council's vehicles are operational at year-end. The Council's management has also reviewed the other capital assets and removed several old computers and equipment that was outdated and no longer working properly.

Depreciation was charged to governmental activities as follows:

Administration	\$ -
Supportive Services:	
Transportation of the Elderly	3,344
Nutrition Services:	
Congregate meals	-
Home delivered meals	-
Transportation of the nonelderly	-

The \$3,344 depreciation associated with the administration function relates to capital assets that essentially serve all functions. Accordingly, it is included as a direct expense of the administration function on the Statement of Activities and then allocated to other functions in accordance with the Council's method of allocating indirect expenses.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Notes to the Financial Statements

Note 6. Changes in Compensated Absences

For purposes of the Statement of Net Position, the Council has zero accumulated unpaid vacation as a current liability. This is because vested amounts were used before the end of the fiscal year.

Note 7. Fund Balances – Fund Financial Statements

At year-end, one special revenue fund had a remaining fund balance of \$583. This balance represents unspent Utility Assistance contributions to help the elderly with utility bills.

Note 8. In-Kind Contributions

The Council received a variety of in-kind contributions during the year but does not record the fair value of them in its government-wide and fund financial statements, except for the donation of capital assets. In the case of a donation of a capital asset, accounting principles for governmental entities require the fair value of a donated capital asset be recorded in the Statement of Activities at the time of acquisition. However, these same principles do not permit the recording of the fair value of capital assets (or other in-kind contributions) in the fund financial statements because of the measurement focus of such statements.

The in-kind contributions that the Council received during the year consisted primarily of volunteer meal site aides, van fuel, van repair and washing. These in-kind donations totaled \$16,419.

Note 9. Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members can request reimbursement for out-of-pocket expenses in accordance with the Council's travel policy when traveling on behalf of the Council.

Note 10. Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986, and as an organization that is not a private foundation as defined in Section 509(a) of the Code. The Council is also exempt from Louisiana income tax.

The organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The organization believes that it is no longer subject to tax return examinations for the years prior to 2016.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Notes to the Financial Statements

Note 11. Judgments, Claims, and Similar Contingencies

As of the end of this fiscal year, the Council's management has no knowledge of any pending litigation, lawsuits, or claims against the Council. Furthermore, the Council's management believes that any unexpected lawsuits or claims that might be filed against the Council would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

Note 12. Contingencies – Grant Programs

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable 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 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 13. 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 by employees; job related illnesses or injuries to employees (workman's compensation insurance); officer and director's liability; business interruption; 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 were made during the current or prior three fiscal years that exceeded the Council's insurance coverage.

The Council's management has not purchased commercial insurance or made provision to cover or reduce the risk of loss, as a result of business interruption and certain acts of God, like floods and earthquakes.

There have been no significant reductions in insurance coverage from the prior year. No settlements were made during the current or prior three years that exceeded the Council's insurance coverage.

Note 14. Related Party Transactions

There were no related party transactions during the fiscal year.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Notes to the Financial Statements

Note 15. Economic Dependency

The Council receives the majority of its annual revenues from the Governor's Office of Elderly Affairs (GOEA). These revenues are appropriated each year by the Federal and State governments. If significant budget cuts are made at the Federal and State level, the amounts of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will significantly affect the amount the Council will receive next year relating to revenues that it usually receives from GOEA.

Note 16. Interfund Receivables and Payables – Fund Financial Statements

Because the Council operates its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. A summary of these interfund loans, at year-end, is as follows:

	Receivable From	Payable To
General Fund:		
Major Funds		
Title III B	\$ 46,120	\$ -
Title III C-1	6,864	-
Title III C-2	-	-
Totals for the General Fund	\$ 52,984	\$ -
Special Revenue Funds:		
Major Funds		
Title III B		
General Fund	\$ -	\$ 46,120
Title III C-1		
General Fund	-	6,864
Title III C-2		
General Fund	-	-
Totals for Special Revenue Funds	\$ -	\$ 52,984

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Notes to the Financial Statements

Note 17. Interfund Transfers

Operating transfers to and from the various funds are as follows for the fiscal year:

	Operating Transfers	
	In From	Out to
General Fund:		
Title III B	\$ -	\$ 121,206
Title III C-1	-	6,800
Totals for the General Fund	-	128,006
Title III B Fund:		
General Fund - Senior Center Grant	\$ 20,951	\$ -
General Fund - Senior Center Supplement	255	-
Title III C-2 Fund	3,987	-
General Fund - PCOA Grant	100,000	-
Total Title III B Fund	125,193	-
Title III C-1 Fund		
General Fund	\$ 6,800	\$ -
Title III C-2 Fund	3,786	-
Total Title III C-1 Fund	10,586	-
Title III C-2 Fund		
Title III C-1 Fund	\$ -	\$ 8,344
Total Title III C-2 Fund	-	8,344
Title III E Fund		
Title III C-2 Fund	\$ 571	\$ -
	571	-
Grant Totals	\$ 136,350	\$ 136,350

Transfers are used (a) to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (b) to shift unrestricted revenues collected in the General Fund and certain Special Revenue Funds to finance various programs accounted for in other funds and to eliminate program deficits.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Notes to the Financial Statements

Note 18. Subsequent Events

Management has evaluated subsequent events through December 17, 2021, which is the date the financial statements were available to be issued.

Required Supplemental Information GASB34

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Notes to the Required Supplemental Information

Note 1 – Budgetary Reporting

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

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

- The Capital Area Agency on Aging – District II Inc., (CAAA) notifies the Council each year as to the funding levels for each program's grant award.
- Revenue projections are also made based on grants from GOEA and other agencies, program service fees, public support (including client contributions), interest income, and other miscellaneous sources.
- Expenditure projections are developed using horizontal information and changes in the upcoming year that management is aware of at the time of budget preparation.
- Once the information regarding projected revenues and expenditures has been obtained, the Council's executive director and bookkeeper prepare a proposed budget based on the projections. The proposed budget is submitted to the Board of Directors for final approval.
- The Board of Directors reviews and adopts the budget for the next fiscal year at a regularly scheduled board meeting before May 31 of the current fiscal year.
- The adopted budget is forwarded to CAAA for compliance approval for the funds it will pass-through the Council from GOEA.
- Unused budget amounts lapse at the end of each fiscal year (June 30). However, if a grant or contract is not completed by June 30, management will automatically budget funds in the next fiscal year to complete the grant or contract. An example where this might occur is when vehicles are acquired under a federal matching program. The match might be made in one year and vehicle delivered in another year.
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting for governmental funds, for comparability of budgeted and actual revenues and expenditures.
- Budgeted amounts included in the accompanying required supplementary information include the original adopted budget amounts and all subsequent amendments.
- Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Notes to the Required Supplemental Information

- The Council may transfer funds between line items as often as required but must obtain compliance approval from the CAAA and the Governors Office of Elderly Affairs for funds received under grants and contracts from these agencies. As a part of their compliance, CAAA and GOEA require management to amend the budget in cases where actual expenditures for the particular line item exceed their amended budgeted amount by more than 10%, unless unrestricted funds are available to “cover” them.
- Budgeted expenditures cannot exceed budgeted revenues on an individual fund level, unless a large enough fund balance exists to absorb the budgeted operating deficit.
- The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some activities may not be budgeted, particularly if they are deemed to be immaterial by management.

West Feliciana Council on Aging, Inc.

Schedule 1

St. Francisville, Louisiana
 Budgetary Comparison Schedule - General Fund
 For the Year Ending June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final Amended	Modified Accrual	Final Budget Favorable (Unfavorable)
Revenues				
Intergovernmental				
Governor's Office of Elderly Affairs:				
PCOA-Regular	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Senior Center	25,000	25,000	25,000	-
Supplemental Senior Center	3,100	3,100	3,100	-
Supplemental Senior Center 2	7,813	7,812	7,812	-
West Feliciana Parish Council	42,000	48,000	43,174	(4,826)
West Feliciana School Board	23,996	-	-	-
Client Contributions	-	-	5	5
Adopt-n-Elderly	-	-	5,531	5,531
Fund Drive	-	-	1,900	1,900
Public Support - Unrestricted	-	-	25,000	25,000
In-Kind Revenue	-	-	1,173	1,173
Miscellaneous	-	-	7,817	7,817
Total Revenues	<u>201,909</u>	<u>183,912</u>	<u>220,512</u>	<u>36,600</u>
Expenditures				
Health, Welfare & Social Services:				
Personnel	22,842	22,698	17,965	4,733
Fringe	2,889	1,805	1,756	49
Travel	-	-	-	-
Operating Services	3,180	3,593	7,014	(3,421)
Operating Supplies	-	-	1,356	(1,356)
In-Kind Expenditures	-	-	1,173	(1,173)
Other Costs	1,630	1,300	2,761	(1,461)
Utility Assistance	-	-	100	(100)
Building Renovations	-	36,700	29,233	7,467
Capital Outlay	-	1,400	1,353	47
Total Expenditures	<u>30,541</u>	<u>67,496</u>	<u>62,711</u>	<u>4,785</u>
Excess of Revenues Over Expenditures	171,368	116,416	157,801	41,385
Other Financing Sources (Uses)				
Operating Transfer In (Out)	(128,007)	(189,113)	(128,006)	61,107
Total Other Financing Sources (Uses)	<u>(128,007)</u>	<u>(189,113)</u>	<u>(128,006)</u>	<u>61,107</u>
Net (Decrease) in Fund Balances	43,361	(72,697)	29,795	102,492
Fund Balance, Beginning	63,684	63,684	63,684	-
Fund Balance, Ending	<u>\$ 107,045</u>	<u>\$ (9,013)</u>	<u>\$ 93,479</u>	<u>\$ 102,492</u>

See notes to required supplementary information.

West Feliciana Council on Aging, Inc.

Schedule 2

St. Francisville, Louisiana
 Budgetary Comparison Schedule - Title III B Fund
 For the Year Ending June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final Amended</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>Modified</u>	<u>Favorable</u>
			<u>Accrual</u>	<u>(Unfavorable)</u>
Revenues				
Intergovernmental				
Capital Area Agency on Aging	\$ 24,329	\$ 24,504	\$ 24,504	\$ -
Department of Transportation	75,000	84,000	101,031	17,031
Public Support (Client Contributions)	9,600	8,000	12,767	4,767
Medical Alert-Income	720	600	925	325
Adopt-n-Elderly	-	1,600	-	(1,600)
Fund Drive	-	2,900	-	(2,900)
In-Kind Revenue	-	-	12,711	12,711
Miscellaneous	-	5,131	-	(5,131)
Total Revenues	<u>109,649</u>	<u>126,735</u>	<u>151,938</u>	<u>25,203</u>
Expenditures				
Personnel	103,283	101,091	134,762	(33,671)
Fringe	13,837	13,549	15,132	(1,583)
Travel	1,079	276	24	252
Operating Services	43,938	38,755	38,742	13
Operating Supplies	19,223	14,073	27,153	(13,080)
Equipment	-	-	1,598	(1,598)
In-Kind Expenditures	-	-	12,711	(12,711)
Vehicle Expense	-	-	-	-
Other Costs	47,609	37,337	47,009	(9,672)
Total Expenditures	<u>228,969</u>	<u>205,081</u>	<u>277,131</u>	<u>(72,050)</u>
Excess of (Expenditures) Over Revenues	(119,320)	(78,346)	(125,193)	(46,847)
Other Financing Sources (Uses)				
Operating Transfer In (Out)	146,300	200,199	125,193	(75,006)
Total Other Financing Sources (Uses)	<u>146,300</u>	<u>200,199</u>	<u>125,193</u>	<u>(75,006)</u>
Net Change in Fund Balance	26,980	121,853	-	(121,853)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ 26,980</u>	<u>\$ 121,853</u>	<u>\$ -</u>	<u>\$ (121,853)</u>

See notes to required supplementary information.

West Feliciana Council on Aging, Inc.

Schedule 3

St. Francisville, Louisiana
 Budgetary Comparison Schedule - Title III C-1 Fund
 For the Year Ending June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final Amended</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>Modified Accrual</u>	<u>Favorable (Unfavorable)</u>
Revenues				
Intergovernmental				
Capital Area Agency on Aging	\$ 10.028	\$ 12.091	\$ -	\$ (12.091)
Public Support (Client Contributions)	4.000	4.000	1.183	(2.817)
In-Kind Revenue	-	-	474	474
Miscellaneous	-	-	-	-
Total Revenues	<u>14.028</u>	<u>16.091</u>	<u>1.657</u>	<u>(14.434)</u>
Expenditures				
Personnel	12.535	11.385	3.695	7.690
Fringe	1.486	961	375	586
Travel	90	66	4	62
Operating Services	1.671	1.799	1.283	516
Equipment	-	-	227	(227)
Operating Supplies	2.516	624	884	(260)
In-Kind Expenditures	-	-	474	(474)
Other Costs	8.692	10.174	5.301	4.873
Total Expenditures	<u>26.990</u>	<u>25.009</u>	<u>12.243</u>	<u>12.766</u>
Excess of (Expenditures) Over Revenues	(12.962)	(8.918)	(10.586)	(1.668)
Other Financing Sources (Uses)				
Operating Transfer In (Out)	12.962	15.902	10.586	(5.316)
Total Other Financing Sources (Uses)	<u>12.962</u>	<u>15.902</u>	<u>10.586</u>	<u>(5.316)</u>
Net Change in Fund Balance	-	6.984	-	(6.984)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 6.984</u>	<u>\$ -</u>	<u>\$ (6.984)</u>

See notes to required supplementary information.

West Feliciana Council on Aging, Inc.

Schedule 4

St. Francisville, Louisiana
 Budgetary Comparison Schedule - Title III C-2 Fund
 For the Year Ending June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final Amended	Amounts Modified Accrual	Final Budget Favorable (Unfavorable)
Revenues				
Intergovernmental				
Capital Area Agency on Aging	\$ 12,300	\$ 25,991	\$ 38,082	\$ 12,091
Public Support (Client Contributions)	3,000	3,000	2,131	(869)
In-Kind Revenue	-	-	2,061	2,061
Miscellaneous	-	-	-	-
Total Revenues	<u>15,300</u>	<u>28,991</u>	<u>42,274</u>	<u>13,283</u>
Expenditures				
Personnel	18,056	22,444	7,540	14,904
Fringe	2,114	1,845	1,004	841
Travel	128	154	5	149
Operating Services	2,390	6,325	3,294	3,031
Operating Supplies	4,739	5,454	1,200	4,254
Equipment	-	-	313	(313)
In-Kind Expenditures	-	-	2,061	(2,061)
Other Costs	11,191	22,357	18,513	3,844
Total Expenditures	<u>38,618</u>	<u>58,579</u>	<u>33,930</u>	<u>24,649</u>
Excess of (Expenditures) Over Revenues	(23,318)	(29,588)	8,344	37,932
Other Financing Sources (Uses)				
Operating Transfer In (Out)	23,318	29,840	(8,344)	(38,184)
Total Other Financing Sources (Uses)	<u>23,318</u>	<u>29,840</u>	<u>(8,344)</u>	<u>(38,184)</u>
Net Change in Fund Balance	-	252	-	(252)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ -</u>	<u>\$ (252)</u>

See notes to required supplementary information.

West Feliciana Council on Aging, Inc.

Schedule 5

St. Francisville, Louisiana
 Budgetary Comparison Schedule - Title III E-Caregiver Support
 For the Year Ending June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Modified</u>	<u>Final Budget</u>
			<u>Amended</u>	<u>Accrual</u>
				<u>(Unfavorable)</u>
Revenues				
Intergovernmental				
Capital Area Agency on Aging	\$ 450	\$ 450	\$ -	\$ (450)
Public Support (Client Contributions)	-	-	-	-
In-Kind Revenue	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>450</u>	<u>450</u>	<u>-</u>	<u>(450)</u>
Expenditures				
Personnel	683	986	148	838
Fringe	83	116	36	80
Travel	4	4	1	3
Operating Services	69	131	58	73
Operating Supplies	21	43	45	(2)
Equipment	-	-	12	(12)
In-Kind Expenditures	-	-	-	-
Other Costs	273	434	271	163
Total Expenditures	<u>1,133</u>	<u>1,714</u>	<u>571</u>	<u>1,143</u>
Excess of (Expenditures) Over Revenues	(683)	(1,264)	(571)	693
Other Financing Sources (Uses)				
Operating Transfer In (Out)	683	2,179	571	(1,608)
Total Other Financing Sources (Uses)	<u>683</u>	<u>2,179</u>	<u>571</u>	<u>(1,608)</u>
Net Change in Fund Balance	-	915	-	(915)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 915</u>	<u>\$ -</u>	<u>\$ (915)</u>

See notes to required supplementary information.

Required Supplemental Information Required by GOEA

Supplementary Financial Information Required by Louisiana Law

West Feliciana Council on Aging, Inc.

Schedule 6

St. Francisville, Louisiana
 Comparative Schedule of Capital Assets
 and Changes in Capital Assets
 For the Year Ending June 30, 2021

	<u>Balance</u> <u>6/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2021</u>
Capital Assets				
Vehicles	\$ 60,045	\$ -	\$ -	\$ 60,045
Office Furniture and Equipment	19,390	1,353	15,602	5,141
Building Renovations	-	29,233	-	29,233
Total Capital Assets	<u>\$ 79,435</u>	<u>\$ 30,586</u>	<u>\$ 15,602</u>	<u>\$ 94,419</u>
Investment in Capital Assets				
FTA Section 18 Funds	\$ -	\$ -	\$ -	\$ -
Senior Center Funds	15,485	-	12,786	2,699
Senior Center Supplemental 2	46,142	-	2,816	43,326
Local Funds	17,808	30,586	-	48,394
West Feliciana Parish Police Jury	-	-	-	-
Total Investment in Capital Assets	<u>\$ 79,435</u>	<u>\$ 30,586</u>	<u>\$ 15,602</u>	<u>\$ 94,419</u>

See Independent Accountant's Review Report

West Feliciana Council on Aging, Inc.

Schedule 7

St. Francisville, Louisiana
Schedule of Compensation, Benefits and Other Payments to the
Agency Head
For the Year Ending June 30, 2021

Agency Head: Sherrel Johnson

<u>Purpose</u>	<u>Amount</u>
Contract Labor	\$ 40,000
Benefits - Insurance (health and life)	-
Benefits - Retirement	-
Benefits - Other (FICA, IUTA, Workers Comp)	-
Car Allowance	-
Per Diem	-
Travel	-
Reimbursements	-
Registration Fees	-
Conference Travel	-
Housing	-
Totals	<u>\$ 40,000</u>

See Independent Accountant's Review Report

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A PROFESSIONAL ACCOUNTING CORPORATION

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of West Feliciana Council on Aging, Inc., the Legislative Auditor of the State of Louisiana, and applicable state grantor agencies:

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Feliciana Council on Aging, Inc., the Legislative Auditor of the State of Louisiana, and applicable state grantor agencies solely to assist the users in evaluating management's assertions about West Feliciana Council on Aging, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2021 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the West Feliciana Council on Aging, Inc. is responsible for the Council's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Obtain the list of federal, state and any local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

Federal, State or Local Grant Name	Grant Year	CFDA No.	Amount
U.S. Department of Health & Human Services Passed thru Governor's Office of Elderly Affairs			
Title III-B	2020-2021	93.044	\$ 24,504
Title III-C-1	2020-2021	93.045	\$ -
Title III-C-2	2020-2021	93.045	\$ 38,082
Title III-E	2020-2021	93.045	\$ -
<u>Louisiana Department of Transportation</u>		20.509	\$ 101,031
Non Elderly Transportation Section 5311			
State:			
Governor's Office of Elderly Affairs			
PCOA	2020-2021	N/A	\$ 100,000
Senior Center	2020-2021	N/A	\$ 25,000
Supplemental Senior Center	2020-2021	N/A	\$ 3,100
Supplemental Senior Center 2	2020-2021	N/A	\$ 7,812

- For each federal, state and local award, randomly select 6 disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

I selected a total of 30 disbursements

- Obtain documentation for the disbursements selected in procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

I examined supporting documentation for each of the 30 selected disbursements and found that payment was for the proper amount and made to the correct payee.

- Report whether the selected disbursements were coded to the correct fund and general ledger account.

Of the 30 disbursements selected, I noted that 4 payroll checks were not properly allocated to the proper funds. I also noted that overtime was not properly calculated on two of the paychecks.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

Inspection of the documentation supporting each of the thirty selected disbursements indicated the disbursements were properly approved.

6. For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting whether the disbursements comply with these requirements.

All items tested complied with the allowability, eligibility, and reporting requirements.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

The Council on the Aging does not have any close-out reports.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Management provided me with a copy of the agendas of the meetings. The agendas were posted on the door of the meeting place.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

The Council provided me with the original and amended budgets for to the applicable state grantor agencies for the programs mentioned previously.

I noted the expenditures for Title III B Fund exceeded the final budget amounts by more than 10%.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agencies financial statements were filed timely for the fiscal year ending June 30, 2019.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211), while the agency was not in compliance with R.S. 24:513 (the audit law).

No disbursements were noted that were subject to the public bid law.

Prior Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and or comments have been resolved.

There was a prior year finding that disbursements were not coded to the correct general ledger account. I tested the coding for the current year and found some payroll checks were not coded to the correct general ledger account.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of West Feliciana Council on Aging, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Sincerely,

Phil Hebert

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Ponchatoula, Louisiana

December 17, 2021

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Schedule of Current Year Findings and Recommendations
For the Year Ending June 30, 2021

2021-01 Payroll Checks Were Not Allocated to the Proper Fund

Condition:

Employees complete a time sheet which shows the number of hours they worked in each program. Each program falls under a separate fund. As part of my test of disbursements I noted that several of the paychecks were not allocated the proper program and fund based on the time sheets completed by the employees.

Cause:

This appears to be an input error by the payroll clerk.

Effect:

Personnel expense is not properly coded to the correct fund resulting in an overstatement and understatement of personnel expense among programs.

Recommendation:

This appears to be an error in inputting employee hours into the payroll module. My recommendation is for the payroll clerk to review her input of hours.

Management's Response:

The payroll clerk will take time to verify that the payroll hours on time sheets are allocated to the proper program and fund in the payroll software. Responsible Party, Sherrel Johnson.

2021-02 Overtime Was Not Properly Paid

Condition:

The agency had employees who worked on the Homemaker program causing them to work more than 40 hours in a week. They were also paid a different rate of pay for those hours which is acceptable. However, the employees should have been paid a weighted average overtime premium rate for the hours over forty.

Cause:

This was an oversight by management not to pay the overtime. Management was not aware of the weighted average overtime premium rate.

Effect:

Some employees who worked the Homemaker program were underpaid during the year.

Recommendation:

Effective immediately I recommend the agency pay overtime for non-exempt employees who work more than 40 hours in a week. If they are paid more than one payrate I recommend the agency pay a weighted average overtime premium rate.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Schedule of Current Year Findings and Recommendations
For the Year Ending June 30, 2021

Management's Response:

Now that management is aware of the law pertaining to paying a weighted average for overtime premiums when more than one pay rate is involved, we can no longer offer two job assignments to one employee because our budget does not allow us to pay the weighted rate without it having a negative impact on our budget. Effective immediately we will no longer offer employees an opportunity to work a second job within the entity. Responsible Party, Sherrel Johnson.

2021-03 Expenditures Exceeded Final Budget by More than 10% for Title III B

Condition:

The Council may transfer funds between line items as often as required but must obtain compliance approval from the CAAA and the Governor's Office of Elderly Affairs for funds received under grants and contracts from these agencies. As a part of their compliance, CAAA and GOEA require management to amend the budget in cases where actual expenditures for the particular line item exceed their amended budgeted amount by more than 10%, unless unrestricted funds are available to "cover" them.

The agency amended the budget for the Title III B fund, however, actual expenditures exceeded budgeted expenditures by more than 10% due primarily to overages in Personnel, Fringe, Operating Supplies, Equipment and Other Cost.

Cause:

Management was aware of the agency exceeded the final budget and reached out to Capital Area Agency in hopes of preparing a second amended budget revision.

Effect:

Expenditures for Title III B were over budget by more than 10%.

Recommendation:

Continue to monitor budget to actual.

Management Response:

Due to Covid-19 and the uncertainties in spending brought on by its impact, we exceeded the final budget figure and reached out to Capital Area Agency with our concerns in hopes of preparing a second budget revision. We were told that this was not necessary as everyone knows the impacts that Covid had on budgeting. Responsible Party, Sherrel Johnson.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
Schedule of Prior Year Findings and Recommendations
For the Year Ending June 30, 2021

2020-01 Disbursement Not Coded to Correct General Ledger Account

Condition:

We noted one of the disbursements tested in agreed upon procedure 4 was not coded to the correct general ledger account. It was coded to the correct fund.

Recommendation

I recommend the accountant review a detail general ledger at the end of each month to determine that disbursements were coded to the proper general ledger account and fund.

Management Response:

Effective immediately management has implemented procedures to review the proper coding of disbursements to the correct fund and general ledger account. Responsible Party is Sherrel Johnson.

Resolved Partially See 2021-01

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

11-10-21 (Date Transmitted)

Hebert Johnson & Associates, Inc.

18435 Hwy 22, Hwy 22 Suite 2

Ponchatoula LA 70454

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/30/21 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No N/A

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No N/A

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No N/A

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No N/A

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No N/A

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No N/A

