

**FINANCIAL REPORT**  
**EAST FELICIANA COUNCIL ON AGING, INC.**  
**CLINTON, LOUISIANA**

**June 30, 2020**

**Michael R. Choate & Company**  
**Certified Public Accountants**

**FINANCIAL REPORT**

**EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA**

**June 30, 2020**

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Clinton, Louisiana

June 30, 2020

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

### **East Feliciana Council on Aging, Inc.**

The Management's Discussion and Analysis of the East Feliciana Council on Aging, Inc.'s (the Council) financial performance presents a narrative overview and analysis of the Council's financial activities for the year ended June 30, 2020. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with basic financial statements, which follow this section.

This has been a very challenging year for the Council on Aging with the **COVID-19 pandemic**. The Senior Center and Congregate meals were closed in March 2020 per Governor's orders. We continued to provide frozen meals and increased meal delivery and telephoning to stay in touch with Seniors. At the time of this report, we are still not back to normal activities.

The Council on Aging initiated its eighth annual "Adopt an Elderly" campaign. Letters were mailed to businesses, churches and local organizations asking for donations to our Home Delivered Meals Program. We received a total of about \$12,000. DOTD transportation program also increased and a new vehicle was received from a DOTD grant this year. The Governor's office of Elderly Affairs helped us during this pandemic with additional funds.

### FINANCIAL HIGHLIGHTS

The Council's assets exceeded its liabilities at the close of fiscal year 2020 by \$259,604 (net position) which represents a 3.3% increase from last fiscal year.

Cash and investments were \$167,364 at June 30, 2020 compared to \$199,783 at June 30, 2019. This is a decrease (\$32,419). Cash position is still strong though.

The Council's total revenue increased \$46,643 (or 8%) primarily due to DOTD 5311 Transportation program increase of \$39,585. Medicaid Transportation contributions decreased (\$57,798). GOEA revenue increased \$62,200. Adopt an Elderly decreased (\$7,950). Miscellaneous income increased \$10,389.

The Council's total expenditures increased \$52,584 (or 9%). Salaries and fringe benefits increased \$11,170, meals increased \$31,325, capital outlay increased \$31,923 while operating services and operating supplies decreased (\$19,216). Other costs decreased (\$2,936).

As a result of subtracting total expenditures from total revenue, the Council's net position increased by \$8,471 this fiscal year. Last year net assets decreased (\$12,819).

For the year ended June 30, 2020, the Council reported a net decrease in governmental fund balance of (\$13,735). For the year June 30, 2019, the decrease was (\$7,794).

**SERVICE HIGHLIGHTS**

The units of service provided for Fund Year 2019-2020 was very unusual compared to the prior year because of COVID. **The Council on Aging provided a total of 35,842 units of service** to the senior citizens of East Feliciana Parish from July 1, 2019 through June 30, 2020. The prior year units of service were 40,565.

**Transportation**

Transportation units of service were down for the year as follows:

Title III-B Services to Elderly 4,598    Last year: 6,397

**Meals**

Meals served totaled 25,298 in 2020 and 22,764 in 2019. Home delivered meals are based on 250 serving days a year. Congregate meals are based on 250 serving days a year. Notice the shift to Home delivered meals because of COVID-19 pandemic.

Home Delivered Meals

Meals – 18,638  
Last year – 12,908

Congregate Meals

Meals – 6,660  
Last year – 9,856

**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Council’s basic financial statements. The Council’s annual report consists of five parts: (1) management’s discussion and analysis (this section) (2) basic financial statements (3) required supplementary information, and (4) the optional section that presents combining statements for non-major governmental funds and other supplementary information and (5) various governmental compliance reports and schedules by certified public accountants and management.

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

**Government-wide Financial Statements**

The government-wide financial statements (see Exhibits A and B) are designed to provide readers with a broad overview of the Council’s finances, in a manner similar to a private sector business. The **statement of net position** presents information on all of the Council’s assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating. The **statement of activities** presents information showing how the Council’s net assets

change during each fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of the related cash flows.

Revenues and expenses are reported in this statement from some items that will only result in cash flows in future fiscal periods. The governmental activity of the Council is health and welfare which is comprised of various programs that include supportive services, nutritional services, utility assistance, and multipurpose senior center in Clinton, Louisiana.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the Council are governmental funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. (Exhibit C and D)

The Council has presented the General Fund, Title III B – Supportive Services Fund, Title III C-1- Congregate Meals Fund, Title III C-2 – Home Delivered Meals Fund as major funds. (Exhibit C & D) All non-major governmental funds are presented in one column, titled “Total Non-Major Funds”. Combining financial statements of the non-major funds can be found in the Combining Fund Statements that follow the basic financial statements (Page 33).

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in Exhibit E of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The Governmental Accounting Standards Board (GASB) Statement No. 34 requires budgetary comparison schedules for the General Fund and each major Special Revenue Fund that has a legally adopted budget (Pages 28 to 31). In addition to these required elements, the

Council has a section of supplementary information. The Governor's Office of Elderly Affairs (GOEA) has required the Council to present combining statements that provide details about our non-major governmental funds and details about capital assets and the changes in capital assets. This information will be used by GOEA to verify the accuracy of information submitted to them during the year and to help monitor certain compliance requirements set forth in the grants that it has with the Council (Page 37 and 38).

The Office of Management and Budget (OMB) through its Circular A-133 requires a Schedule of Expenditures of Federal Awards. This schedule will present required information about the Council's federally funded programs in a manner that can facilitate financial and compliance analysis by the agencies that have granted federal money. (Page 36)

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the Council's financial position. As of June 30, 2020, assets exceeded liabilities by \$259,604. A large portion of the Council's net position (65%) reflects its cash and investment in certificates of deposit. The Council has strong liquidity.

### **Special Revenue Fund Budgetary Highlights**

The budget was amended once during the year. The primary reasons for amending the budget are to prevent compliance violations under the Council's grants for GOEA due to unanticipated changes in revenue and expenditures. There were no major differences between the original Special Revenue Fund budget and the anticipated results.

Required supplementary information budgetary comparisons schedules were prepared for the General Fund and each major Special Revenue Fund (Pages 28 to 31).

### **CAPITAL ASSETS**

The Council's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$32,947(net of accumulated depreciation). This investment in capital assets includes office furniture, fixtures, vehicles, machinery and equipment (see table below).



	<u>2020</u>	<u>2019</u>
Office furniture, fixtures and equipment	\$ 37,038	\$ 37,038
Building Improvements	10,705	10,705
Vehicles	<u>31,923</u>	<u>31,860</u>
Sub Total	79,666	79,603
Less accumulated depreciation	<u>(46,719)</u>	<u>(69,612)</u>
Capital Assets, Net	<u>\$ 32,947</u>	<u>\$ 9,991</u>

Only major capital asset events during the current fiscal year were purchased new van and sold 3 old vans. Additional information on the Council’s capital assets can be found in the Note 6, Exhibit E of this report.

**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 rather steady. However, some of the Council’s grants and contracts are contingent upon the level of service provided by the Council, and therefore, revenues may vary from year to year. Even with COVID-19 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 fiscal year 2020-2021. There are no plans to add or delete any significant programs for next fiscal year.

The Board of Directors considered the following factors and indicators when setting next year’s budget, rates, and fees. These factors and indicators include:

- Actual expenditures from previous fiscal year in relation to expected needs in the current year including impact of COVID-19 restrictions.
- Consideration of funding to be received from GOEA, DOTD, DHH and EF Police Jury.
- Interest revenues have been budgeted with anticipation of no 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 costs.
- Estimate of operation supplies needed to perform necessary services.
- Detail plan of equipment and vehicles needed to be purchased.

**Condensed Statement of Net Position**

	June 30,		Dollar Change
	<u>2020</u>	<u>2019</u>	
Current and other assets	\$ 277,618	\$ 264,520	\$ 13,098
Capital assets	32,947	7,698	25,249
Total assets	<u>\$ 310,565</u>	<u>\$ 272,218</u>	<u>\$ 38,347</u>
Short-term liabilities outstanding	26,833	-	26,833
Other liabilities	24,128	21,085	3,043
Total liabilities	<u>50,961</u>	<u>21,085</u>	<u>29,876</u>
Net Assets:			
Invested in capital assets, net	32,947	7,698	25,249
Non spendable	23,967	23,604	363
Restricted	2,500	1,800	700
Unassigned	200,190	218,031	(17,841)
Total net position	<u>\$ 259,604</u>	<u>\$ 251,133</u>	<u>\$ 8,471</u>

**Governmental Activities**

Governmental activities increased the Council net position \$8,471. Key elements of this increase are as follows:

**Condensed Changes in Net Position**

	June 30,		Dollar Change
	<u>2020</u>	<u>2019</u>	
Revenues:			
Program revenues:			
Charges for services			
Operating grants and contributions	\$ 421,170	\$ 440,465	\$ (19,295)
General revenues:			
Grants and contributions not restricted	172,028	114,576	57,452
Unrestricted investment earnings	465	2,368	(1,903)
Miscellaneous	17,275	6,886	10,389
Total revenues	<u>610,938</u>	<u>564,295</u>	<u>46,643</u>
Expenses:			
Health and welfare	602,467	577,114	25,353
Total expenses	<u>602,467</u>	<u>577,114</u>	<u>25,353</u>
Increase (decrease) in net assets	8,471	(12,819)	21,290
Net assets beginning of year	251,133	263,952	(12,819)
Net assets end of year	<u>\$ 259,604</u>	<u>\$ 251,133</u>	<u>\$ 8,471</u>

## **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

The focus of the Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the Council's governmental funds reported combined ending fund balances of \$250,785 a decrease of (\$13,735) in comparison with the prior year. An unreserved fund balance of \$200,190 is available for spending at the Council's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed. This is reflected on Page 16.

The General Fund is the chief operating fund of the Council. At the end of the current fiscal year, unassigned fund balance of the general fund was \$200,190 while total fund balance decreased to \$248,285 (Page 17). As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balances and total fund expenditures. The fund balance of the Council's General Fund decreased by (\$14,435) during the current fiscal year. (Page 17)

Other major funds, including Title III B – Supportive Services Fund and Title III C-2 – Home Delivered Meals Fund and Title III C-1 Congregate Meals had no change in fund balances. These funds are reimbursed by federal and state grants. Expenditures that are not covered by the grants are covered by transfers from the General Fund.

## **REQUEST FOR INFORMATION**

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

Board of Directors  
C/O Brenda Gardner, Executive Director  
East Feliciana Council on Aging, Inc.  
P.O. Box 986  
Clinton, Louisiana.70722  
Phone (225) 683-9862

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors,  
East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Feliciana Council on Aging, Clinton, Louisiana, (the Council) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or

error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 1 through 8) and budgetary comparison information (pages 28 through 31) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

## Other Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds and the Comparative Schedule of Capital Assets and Changes in Capital Assets are presented for purposes of additional analysis by the Governor's Office of Elderly Affairs (GOEA). In addition, Louisiana Revised Statute 24:513 (A)(3), as amended, requires the Council to present a supplemental schedule of Compensation, Benefits, and Other Payments Made to the Council's Executive Director for the fiscal year. These schedules are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

The information in these three schedules is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, I have also issued my report dated December 18, 2020, on my consideration of the Council's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Baton Rouge, Louisiana,  
December 18, 2020

  
Michael R. Choate & Company, CPAs

**GOVERNMENT WIDE FINANCIAL STATEMENTS**



**GOVERNMENT WIDE STATEMENT OF NET POSITION**

**EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA**

**June 30, 2020**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash	\$ 167,364
Grants and contracts receivable	77,617
Other receivable	8,670
Prepaid expenditures:	
Insurance	6,052
Van lease, net of amortization	17,915
Capital assets, net of accumulated depreciation	32,947
Total Assets	\$ 310,565
<b>Liabilities</b>	
Accounts payable	\$ 26,833
Accrued compensated absences	24,128
Total Liabilities	50,961
<b>Net Position</b>	
Invested in Capital Assets	32,947
General fund:	
Non spendable:	
Prepaid expenditures	23,967
Unassigned	200,190
Special Revenue - restricted	2,500
Total Net Position	\$ 259,604

The accompanying notes are an integral part of this statement.

**GOVERNMENT WIDE STATEMENT OF ACTIVITIES  
EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA**

For the year ended June 30, 2020

<u>Functions / Programs</u>	Program Revenues					Net (Expense) Revenue and Increases (Decreases) in Net Assets
	Direct Expenses	Indirect Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities						
Health, Welfare & Social Services						
Supportive Services:	\$ 104,500	\$ 59,736	\$ -	\$ 76,445	\$ -	(87,791)
Personal Care	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Homemaker	-	-	-	-	-	-
Information and Assistance	-	-	-	-	-	-
Legal Assistance	-	-	-	-	-	-
Outreach	-	-	-	-	-	-
Transportation	199,837	65,450	-	255,250	-	(10,037)
Nutrition Services:						
Congregate Meals	47,495	8,637	-	42,577	-	(13,555)
Home Delivered Meals	65,402	44,132	-	50,025	-	(59,509)
Multipurpose Senior Centers	-	-	-	30,014	-	30,014
Administration	7,278	-	-	1,500	-	(5,778)
Total governmental activities	\$ 424,512	\$ 177,955	\$ -	\$ 455,811	\$ -	\$ (146,656)
General Revenues:						
Grants and contributions not restricted to specific programs						137,387
Unrestricted Investment Income						465
Miscellaneous						17,275
Total general revenues						155,127
Increase in net position						8,471
Net position - beginning of the year						251,133
Net position - end of the year						\$ 259,604

The accompanying notes are an integral part of this statement.

**FUND FINANCIAL STATEMENTS**

Balance Sheet  
Governmental Funds  
East Feliciana Council on Aging, Inc.

June 30, 2020

	General Fund	Title III B	Title III C-1	Title III C-2	Total Non Major Funds	Total Governmental Funds
<b>Assets</b>						
Cash	\$ 173,882	\$ (1,252)		\$ (6,266)	\$ 1,000	167,364
Grants and Contracts Receivable	68,599	1,252		6,266	1,500	77,617
Other receivable	8,670	-	-	-	-	8,670
Prepaid Expenses	6,052	-	-	-	-	6,052
Prepaid Van lease	17,915	-	-	-	-	17,915
<b>Total Assets</b>	<b>\$ 275,118</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 277,618</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts Payable	26,833	-	-	-	-	26,833
<b>Total Liabilities</b>	<b>26,833</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,833</b>
<b>Fund Balances</b>						
<b>Non spendable:</b>						
Prepaid Expenditures	23,967	-	-	-	-	23,967
<b>Unassigned:</b>						
General Fund	224,318	-	-	-	-	224,318
<b>Restricted:</b>						
Special Revenue Fund	-	-	-	-	2,500	2,500
<b>Total Fund Balances</b>	<b>248,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>250,785</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 275,118</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	

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

Capital assets used in governmental activities are not financial resources reported in funds	32,947
Compensated absences applicable in governmental activities are not due in the current period and therefore not reported in the funds.	(24,128)
<b>Net position of Governmental Activities</b>	<b>\$ 259,604</b>

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
East Feliciana Council on Aging, Inc.  
Clinton, LA  
For the Year Ended June 30, 2020

	General Fund	Title III B	Title III C-1	Title III C-2	Total Non-Major Funds	Total Governmental Funds
<b>REVENUES</b>						
Intergovernmental						
Capital Area Agency on Aging	\$ -	\$ 46,947	\$ 14,623	\$ 43,756	\$ -	\$ 105,326
Governor's Office of Elderly Affairs	100,000	-	-	-	42,426	142,426
Department of Transportation	180,564	-	-	-	-	180,564
Department of Health & Hospitals	71,559	-	-	-	-	71,559
East Feliciana Police Jury	15,000	-	-	-	-	15,000
Public Support						
Contributions - Adopt-n-Elderly	11,475	-	-	-	-	11,475
Participant Contributions	3,127	9,110	2,174	501	-	14,912
Investment Income	465	-	-	-	-	465
Miscellaneous	17,275	-	-	-	-	17,275
Inkind Contributions	-	20,388	25,780	5,768	-	51,936
<b>Total Revenues</b>	<b>399,465</b>	<b>76,445</b>	<b>42,577</b>	<b>50,025</b>	<b>42,426</b>	<b>610,938</b>
<b>EXPENDITURES</b>						
Health, Welfare, & Social Services						
Current:						
Personnel	142,450	93,308	23,584	61,732	-	321,074
Fringe	18,981	13,625	2,902	5,371	-	40,879
Travel	2,787	297	145	101	-	3,330
Operating Services	45,028	20,740	2,048	9,097	-	76,913
Operating Supplies	24,181	9,424	381	1,708	-	35,694
Meals	18,569	-	-	17,937	-	36,506
Capital outlay	-	-	-	31,923	-	31,923
Other Costs	17,526	6,454	1,292	1,146	-	26,418
Inkind	-	20,388	25,780	5,768	-	51,936
<b>Total Expenditures</b>	<b>269,522</b>	<b>164,236</b>	<b>56,132</b>	<b>134,783</b>	<b>-</b>	<b>624,673</b>
Excess (deficiency) of Revenues over Expenditures	129,943	(87,791)	(13,555)	(84,758)	42,426	(13,735)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	87,791	13,555	84,758	-	186,104
Transfers Out	(144,378)	-	-	-	(41,726)	(186,104)
<b>Total other Financing Sources and Uses</b>	<b>(144,378)</b>	<b>87,791</b>	<b>13,555</b>	<b>84,758</b>	<b>(41,726)</b>	<b>-</b>
<b>Net Increase (Decrease) in Fund Balances</b>	<b>(14,435)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>(13,735)</b>
<b>FUND BALANCES</b>						
Beginning of the Year	262,720	-	-	-	1,800	264,520
End of the Year	<b>\$ 248,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 250,785</b>

The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

Year Ended June 30, 2020

Net Increase (decrease) in fund balances – total governmental funds	\$ (13,735)
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<p>Governmental funds report capital outlays as expenditures. However, in the <b>Statement of Activities</b> the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$31,923) is more than depreciation expense (\$6,674).</p>	25,249
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Some expenses reported in the **Statement of Activities** do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Compensated absences	(3,043)
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Increase (decrease) in net position of governmental activities	\$ 8,471
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## NOTES TO FINANCIAL STATEMENTS

East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

June 30, 2020

### Note 1 - Summary of Significant Accounting Policies

a. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Louisiana Act No. 456 of 1964 for the welfare of the aging people in their respective parish.

b. Fund Accounting:

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

#### Governmental Fund Types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental funds:

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

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to

Note 1 - Summary of Significant Accounting Policies (continued)

Governmental Fund (continued):

expenditures for specified purposes. Most of the Council's special revenue funds are provided by GOEA.

The Title III funds are provided by the United States Department of Health and Human Services – Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to council.

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

**Major Special Revenue Funds**

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 type.

Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as, information and assistance (462), telephoning (5040), and outreach (49) to people age 60 and older. Total units of service were 10544 which includes transportation of (4598).

Title III C-1 Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. The Council served 6660 meals this year.

Title III C-2 Home Delivered Meals Fund

Title III C-2 Fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons. The Council delivered 18,638 meals this year.

**Non Major Special Revenue Funds**

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn "passes



through” the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

#### Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. These funds are “passed through” the Governor’s Office of Elderly Affairs.

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

PCOA Fund – The PCOA fund accounts for the supplemental unrestricted revenues provided through the Governor’s Office of Elderly Affairs.

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

Transportation Fund – Nonelderly The Council provides various transportation services to the residents of East Feliciana Parish who are not 60 years old for a fee. The fee ranges from \$5.00 to \$8.00 per one-way trip and is based on whether the trip is in the parish or out of the parish. A Medicaid transportation program also is available. These program revenue, service fees and their related cost are accounted for within the “Nonelderly Transportation” program of the General Fund. In contrast, transportation services provided to residents who are at least 60 years old are accounted for in the “Elderly Transportation” program of the Title III B Fund.

#### Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets that have been purchased or acquired with an original cost of at least \$1,000 and that have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the Government-Wide Statement of Net Assets. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provided the resources to acquire the asset. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation.

For capital assets recorded in the Government-Wide Financial Statements, depreciation is computed and recorded using the straight-line method for the assets estimated useful life. The estimated useful lives of the various classes of

depreciable capital assets are as follows:

Building Improvements	20 years
Equipment	5 - 7 years
Vehicles	5 years
Computers	3 years

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

c. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for as an asset or liability through the various due from and due to accounts.

d. Budget Policy:

Budgets for the programs are prepared by the Council's Executive Director and approved by the grantors and the Council's board of directors.

e. Compensated Absences:

The Council's policy for annual leave permits employees to accumulate earned but unused annual leave. Accordingly, a liability for the unpaid annual leave has been 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 amount recorded as compensated absences liability was determined using the number of vested hours for each employee multiplied by the employee's wage rate in effect at the end of the year. An amount is added to this total for Social Security and Medicare taxes.

In contrast, the **governmental funds** in the fund financial statements report only compensated absences liabilities that are payable from expendable available financial resources to the extent that the liabilities mature (or come due for payment). Vacation leave does not come due for payment until an employee makes a request to use it or terminates employment with the Council. Accordingly, payments for vacation leave will be recorded as fund expenditures in the various governmental funds in the year in which they are paid or become due on demand to terminated employees. As a result no amounts have been accrued as fund liabilities as of year-end in the **fund financial statements**. The difference in the methods of accruing compensated absences creates a reconciling item between the fund and the government-wide financial statement presentations.

The Council's sick leave policy does not provide for vesting of sick leave thereby requiring the employee to be paid for any unused leave upon termination of employment. Accordingly, no amounts have been accrued as unpaid compensated absence in the financial statements relative to sick leave.

f. Management's Use of Estimates:

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

g. Revenue Recognition

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting. Revenues are recorded in the Fund Financial Statements using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income are usually 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.

h. New Accounting Pronouncement

Beginning with the June 30, 2011 fiscal year, the management had adopted the provisions of Governmental Accounting Standards Board Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. The main financial statement effects relating to this new accounting standard are with 1) how the components of the Council's fund balances will be presented on the fund balance sheet and 2) on presentation of special revenue funds on the statement of revenues, expenditures and changes in fund balances. The number of special revenue funds will be less than in previous years because of the new definition of what constitutes a special revenue fund.

**Note 2 - Board of Director's Compensation**

The Board of Directors is a voluntary Board; therefore, no compensation has been paid to any member.

**Note 3 - In Kind Financial Assistance**

The in-kind contributions that the Council received during the year consisted primarily of free rent and utilities relating to the use of the main administration office in Clinton and meal sites in Clinton and Jackson, Louisiana.

A summary of the in-kind contributions and their estimated values are as follows:

Facility Rental	\$44,367
Volunteer Workers	<u>7,569</u>
Total In-Kind Expenditures	\$51,936

**Note 4 - Economic Dependency, Uncertainties - COVID-19 Pandemic**

The Council receives a significant portion of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, Louisiana Department of Transportation and the Capital Area Agency on Aging-District II, Inc. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

**COVID-19 Pandemic**

A world-wide pandemic has caused severe economic and health damage to the U.S. beginning mid-March 2020. As of the date of this report, over 10 million cases and over 300,000 deaths have been confirmed. The Center for Disease Control and the President have issued 3-step phase in requirements for allowing businesses, schools and other entities to resume operations. The U.S. Congress provided a \$2 trillion relief package on March 27, 2020. Additional relief packages are pending.

The reopening phase ins are being managed by each State's Governor. Certain mandates are in place regarding crowd sizes at certain events and venues. Because senior citizens are most vulnerable to the virus, their activities and events have been significantly restricted or cancelled. Hospitality, amusements, airlines, and cruise lines have also been hardest hit.

In this environment, the Council on Aging has experienced event cancellations and meal site closures and decreased activity. At this date, no contract revenue has been significantly reduced. The overall financial impact of COVID-19 is unknown at year end June 30, 2020.

**Note 5 - Transfers**

	<u>Transfers Out</u>	<u>Transfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
Title III B		
General Fund/PCOA	-	\$24,423
Senior Center	-	30,014
Supplemental Senior Center	-	10,912
General / DOTD		4,694
MIPPA		800
General / Medicaid		1,948
General/ Police Jury		15,000
Title III C-1		
General/Adopt Elderly	-	2,294
General	-	11,261
Title III C-2		
General/Adopt Elderly	-	9,181
General/PCOA	-	75,577
Senior Center		
Title III B	30,014	-
Supplemental Senior Center		
Title III B	10,912	-
MIPPA		
General –Transportation	800	-
<u>GENERAL FUND</u>		
General/ Medicaid	1,948	-
Police Jury	15,000	-
Title III B/PCOA	100,000	-
Title III C-1/Adopt Elderly	11,475	-
Title III C-1/General	11,261	-
Title III C-2	-	-
DOTD	4,694	-
<hr/>	<hr/>	<hr/>
<b>Total</b>	<b><u>\$186,104</u></b>	<b><u>\$186,104</u></b>

**Note 6 - General Fixed Assets**

The changes in fixed assets are as follows:

	<u>Balance</u> <u>6/30/2020</u>	<u>Balance</u> <u>6/30/2019</u>
Furniture & Equipment	\$ 37,038	\$ 37,038
Building Improvements	10,705	10,705
Vehicles	<u>31,923</u>	<u>31,860</u>
	<u>\$ 79,666</u>	<u>\$ 79,603</u>

**Note 7 – Deposits With Financial Institutions**

At June 30, 2020, The Council had bank balances totaling \$167,364. Bank balances totaling \$167,364 are insured by federal deposit insurance while deposits over \$250,000 are collateralized by securities held by the depository bank in the Council’s name. This is considered a “Category 1” credit risk in accordance with GASB Statement 3.

GASB Statement 3 categories deposits into three categories of credit risk:

1. Insured by FDIC or collateralized with securities held by the Council or by its agent in the Council’s name. (Category 1)
3. Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the Council’s name. (Category 2)
4. Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Council’s name; or collateralized with no written or approved collateral agreement. (Category 3)

**Note 8 – Grants & Accounts Receivable**

Accounts receivable at June 30, 2020 included the following funds:

<u>Special Revenue</u>			
	Title III B	\$	1,252
	Title III C-1		-
	Title III C-2		6,266
	MIPPA		1,500
<u>General Fund</u>	Medicaid		3,295
	Section 5311		65,304
	Total	\$	<u>77,617</u>

**Note 9 – Income Tax Status**

East Feliciana Council on Aging, Inc. is a tax-exempt organization as described in Section 501(c) (3) of the Internal Revenue Code and is classified by the Internal Revenue Service as an organization other than a private foundation. The Council, therefore, is not subject to income taxes. However, income from activities not directly related to the Council’s tax-exempt purpose is subject to taxation as unrelated business income. The Council had no such income for the year ended June 30, 2020.

On July 1, 2013, the Council adopted the provisions of the Accounting for Uncertainty in Income Taxes Topic of the FASB ASC, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Council’s income tax returns. Management evaluated the Council’s tax positions and concluded that the Council had taken no uncertain tax positions that required adjustments to the financial statements to comply with the provisions of this guidance. East Feliciana Council on Aging, Inc. is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for tax years prior to June 30, 2017.

**Note 10– Subsequent Events**

Management has evaluated subsequent events through December 18, 2020; the date the report was available to be issued. The COVID-19 is still causing restrictions and cancellations. (See footnote 4)

No other events have occurred which would require adjustment or disclosure in the financial statements.

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

**EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2020**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>Intergovernmental:</b>				
Capital Area Agency on Aging, Inc.	\$ -	\$ -	\$ -	\$ -
Governor's Office of Elderly Affairs	67,514	141,727	100,000	(41,727)
Department of Health and Hospitals	146,167	75,948	71,559	(4,389)
East Feliciana Police Jury	15,000	15,000	15,000	-
Department of Transportation	126,362	172,921	180,564	7,643
<b>Other:</b>				
Miscellaneous	6,635	-	17,275	17,275
Contributions - Adopt-n-Elderly	25,286	18,573	11,475	(7,098)
Contributions - Participants	-	-	3,127	3,127
Investment Income	-	-	465	465
Contributions in Kind	-	-	-	-
<b>Total Revenues</b>	<b>386,964</b>	<b>424,169</b>	<b>399,465</b>	<b>(24,704)</b>
<b><u>EXPENDITURES</u></b>				
<b>Current:</b>				
Expenditures in Kind	-	-	-	-
Personnel	121,966	137,130	142,450	(5,320)
Fringe	22,074	20,421	18,981	1,440
Travel	7,989	2,513	2,787	(274)
Operating services	30,175	41,764	45,028	(3,264)
Operating supplies	27,879	24,261	24,181	80
Meals	-	-	18,569	(18,569)
Capital outlay	8,221	7,002	-	7,002
Other	14,693	9,936	17,526	(7,590)
<b>Total Expenditures</b>	<b>232,997</b>	<b>243,027</b>	<b>269,522</b>	<b>(26,495)</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>153,967</b>	<b>181,142</b>	<b>129,943</b>	<b>(51,199)</b>
<b><u>OTHER FINANCING SOURCES</u></b>				
<b><u>USES</u></b>				
Operating transfers in	-	-	-	-
Operating transfers out	(153,967)	(181,142)	(144,378)	36,764
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>-</b>	<b>-</b>	<b>(14,435)</b>	<b>(14,435)</b>
<b><u>FUND BALANCES</u></b>				
Beginning of year	262,720	262,720	262,720	-
End of year	\$ 262,720	\$ 262,720	\$ 248,285	\$ (14,435)



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

**EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2020**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Intergovernmental:				
Capital Area Agency on Aging, Inc.	\$ 51,642	\$ 46,947	\$ 46,947	\$ -
State of Louisiana	-	-	-	-
Other:				
Miscellaneous	-	-	-	-
Contributions	9,500	9,109	9,110	1
Contributions in Kind	20,388	20,388	20,388	-
Total Revenues	<u>81,530</u>	<u>76,444</u>	<u>76,445</u>	<u>1</u>
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	20,388	20,388	20,388	-
Personnel	117,515	90,082	93,308	(3,226)
Fringe	12,580	12,906	13,625	(719)
Travel	1,549	588	297	291
Operating services	23,016	20,820	20,740	80
Operating supplies	12,206	9,648	9,424	224
Meals	-	-	-	-
Capital outlay	-	-	-	-
Other	7,956	6,486	6,454	32
Total Expenditures	<u>195,210</u>	<u>160,918</u>	<u>164,236</u>	<u>(3,318)</u>
Excess of Revenues over (under) Expenditures	(113,680)	(84,474)	(87,791)	(3,317)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	113,680	84,474	87,791	3,317
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - TITLE III C-1**

**EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2020**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Intergovernmental:				
Capital Area Agency on Aging, Inc. State of Louisiana	\$ 19,479 -	\$ 14,623 -	\$ 14,623 -	\$ - -
Other:				
Miscellaneous	-	-	-	-
Contributions	3,300	2,176	2,174	(2)
Contributions in Kind	25,780	25,780	25,780	-
Total Revenues	<u>48,559</u>	<u>42,579</u>	<u>42,577</u>	<u>(2)</u>
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	25,780	25,780	25,780	-
Personnel	34,138	22,606	23,584	(978)
Fringe	3,662	2,723	2,902	(179)
Travel	526	146	145	1
Operating services	2,641	1,868	2,048	(180)
Operating supplies	742	622	381	241
Meals	-	636	-	636
Capital outlay	-	-	-	-
Other	1,261	690	1,292	(602)
Total Expenditures	<u>68,750</u>	<u>55,071</u>	<u>56,132</u>	<u>(1,061)</u>
Excess of Revenues over (under) Expenditures	(20,191)	(12,492)	(13,555)	(1,063)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	20,191	12,492	13,555	1,063
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND - TITLE III C-2**

**EAST FELICIANA COUNCIL ON AGING, INC.  
CLINTON, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2020**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Intergovernmental:				
Capital Area Agency on Aging, Inc. State of Louisiana	\$ 34,205	\$ 43,756	\$ 43,756	\$ -
Other:				
Miscellaneous	-	-	-	-
Contributions	850	501	501	-
Contributions in Kind	5,768	5,768	5,768	-
Total Revenues	<u>40,823</u>	<u>50,025</u>	<u>50,025</u>	<u>-</u>
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	5,768	5,768	5,768	-
Personnel	35,296	60,017	61,732	(1,715)
Fringe	3,814	6,095	5,371	724
Travel	836	252	101	151
Operating services	8,381	8,402	9,097	(695)
Operating supplies	2,624	2,618	1,708	910
Meals	2,873	17,937	17,937	-
Capital outlay	-	31,923	31,923	-
Other	1,525	1,188	1,146	42
Total Expenditures	<u>60,917</u>	<u>134,200</u>	<u>134,783</u>	<u>(583)</u>
Excess of Revenues over (under) Expenditures	(20,094)	(84,175)	(84,758)	(583)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	20,094	84,175	84,758	583
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SUPPLEMENTARY FINANCIAL INFORMATION**

**Required by: Governor's Office of Elderly Affairs**

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Non-Major Special Revenue Funds  
 East Feliciana Council on Aging, Inc.  
 Clinton, LA

For the Year Ended June 30, 2020

	MIPPA	Senior Center	Sup. Senior Center	Total Non- Major Funds
<b>REVENUES</b>				
Intergovernmental				
Capital Area Agency on Aging	\$ -	\$ -	\$ -	\$ -
Governor's Office of Elderly Affairs	1,500	30,014	10,912	42,426
Public Support				
Contributions-other restricted	-	-	-	-
Client Contributions	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Inkind Contributions	-	-	-	-
<b>Total Revenues</b>	<b>1,500</b>	<b>30,014</b>	<b>10,912</b>	<b>42,426</b>
<b>EXPENDITURES</b>				
Health, Welfare, & Social Services				
Current:				
Personnel	-	-	-	-
Fringe	-	-	-	-
Travel	-	-	-	-
Operating Services	-	-	-	-
Operating Supplies	-	-	-	-
Other Costs	-	-	-	-
Capital Outlay	-	-	-	-
Inkind Expenditures	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>1,500</b>	<b>30,014</b>	<b>10,912</b>	<b>42,426</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	(800)	(30,014)	(10,912)	(41,726)
<b>Total other Financing Sources and Uses</b>	<b>(800)</b>	<b>(30,014)</b>	<b>(10,912)</b>	<b>(41,726)</b>
<b>Net Increase (Decrease) in Fund Balances</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>700</b>
<b>FUND BALANCES</b>				
Beginning of the Year	1,800	-	-	1,800
End of the Year	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>

The accompanying notes are an integral part of this statement.

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

East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

For the year ended June 30, 2020

	<u>Balance</u> <u>June 30, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>General Fixed Assets:</b>				
Vehicles	\$ 31,860	\$ 31,923	\$ (31,860)	\$ 31,923
Building improvements	10,705	-	-	10,705
Office Furniture and Equipment	37,038	-	-	37,038
	<u>\$ 79,603</u>	<u>\$ 31,923</u>	<u>\$ (31,860)</u>	<u>\$ 79,666</u>
<b>Total Fixed Assets</b>	<b>\$ 79,603</b>	<b>\$ 31,923</b>	<b>\$ (31,860)</b>	<b>\$ 79,666</b>
 <b>Investment in General Fixed Assets:</b>				
Property acquired with funds from-				
Title III-B	7,929	-	-	7,929
General fund - other	6,655	-	(1,159)	5,496
PCOA	19,484	31,923	-	51,407
United Way	14,834	-	-	14,834
Department of Transportation - AARA	30,701	-	(30,701)	-
	<u>\$ 79,603</u>	<u>\$ 31,923</u>	<u>\$ (31,860)</u>	<u>\$ 79,666</u>
<b>Total Investments in General Fixed Assets</b>	<b>\$ 79,603</b>	<b>\$ 31,923</b>	<b>\$ (31,860)</b>	<b>\$ 79,666</b>

**SUPPLEMENTARY FINANCIAL INFORMATION**

**REQUIRED BY: OMB CIRCULAR A-133**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

For the year ended June 30, 2020

<u>Grants Passed Through State of Louisiana and Capital Area Agency on Aging</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Capital Area Agency on Aging- District II, Inc.				
Title III Part C-1	93.045	\$ 11,701	11,701	11,701
Title III Part C-2	93.045	\$ 16,032	16,032	16,032
Title III Part B	93.044	\$ 24,996	24,996	24,996
<u>Louisiana Department of Health &amp; Hospitals</u> Medicaid Transportation		\$ 71,559	71,559	71,559
<u>Louisiana Department of Transportation</u> Non Elderly Transportation Secton 5311 LA-18-X032	20.509	\$ 180,564	180,564	180,564
Totals		<u>\$ 304,852</u>	<u>\$ 304,852</u>	<u>\$ 304,852</u>



**Schedule of Compensation, Benefits and Other Payments to the  
Council's Executive Director**

**East Feliciana Council on Aging, Inc.  
Clinton, Louisiana  
For the year ended June 30, 2020**

**Executive Director's (Agency Head) Name: Brenda Gardner**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 49,778
Benefits-insurance (health and life)	
Benefits-retirement	
Benefits-Other (describe)	
Benefits-Other (describe)	
Benefits-Other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2)	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	500
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other - Petty Cash Reimbursements	

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the Board of Directors,  
East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Feliciana Council on Aging, Clinton, Louisiana, (the Council) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued my report thereon dated December 18, 2020.

**Internal Control Over Financial Reporting**

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

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

My consideration of internal control over financial reporting was for the limited purpose described in

the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during my audit, I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

Baton Rouge, Louisiana,  
December 18, 2020

  
Michael R. Choate & Company, CPAs

**FINDINGS AND QUESTIONED COSTS**

**Internal Accounting and Administrative Controls and Compliance**

East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

June 30, 2020

There were no material weaknesses found in compliance or in the Internal Accounting and Administrative Controls which required corrective action.

**PRIOR YEAR AUDIT FINDINGS**

East Feliciana Council on Aging, Inc.  
Clinton, Louisiana

June 30, 2020

**MATERIAL WEAKNESSES – JUNE 30, 2019**

Last year there were no material weaknesses found in compliance or in internal accounting and administrative controls which required corrective action.