

Cenla Area Agency on Aging, Inc.

**Annual Financial Report
For The Year Ended June 30, 2021**



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December 10, 2021

Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (a nonprofit organization) which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, we express no such opinion. An audit



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

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December 10, 2021

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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The departmentalized statement of activities, the statements of activities budget and actual for various programs, the statement of changes in property and equipment, and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 10, 2021, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to

Cenla Area Agency on Aging
December 10, 2021

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 Cenla Area Agency on Aging's internal control over financial reporting and compliance.



ROZIER, MCKAY & WILLIS
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position

June 30, 2021

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 1,209,706
Receivables	58,033
Prepaid Expenses	25,641
Other Assets	<u>3,338</u>
Total Current Assets	1,296,718

Property and Equipment, net	<u>150,935</u>
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Total Assets	<u>\$ 1,447,653</u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 459,572
Compensated Absences Payable	<u>26,191</u>
Total Liabilities	<u>485,763</u>

Net Assets

Without Donor Restrictions	485,917
With Donor Restrictions	<u>475,973</u>
Total Net Assets	<u>961,890</u>

Total Liabilities and Net Assets	<u>\$ 1,447,653</u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 6,327,793	\$ 6,327,793
Grants - Corp. for National & Community Service	-	300,863	300,863
Grants - Other	-	16,700	16,700
Interest Income	407	-	407
Miscellaneous	21,788	48,949	70,737
Net Assets Released From Restrictions	<u>6,659,890</u>	<u>(6,659,890)</u>	<u>-</u>
Total	<u>6,682,085</u>	<u>34,415</u>	<u>6,716,500</u>
<u>Expenses</u>			
Program Services			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	242,721	-	242,721
Title III C Area Agency Administration	354,058	-	354,058
Louisiana Medication Assistance	203,690	-	203,690
Title III B Services	752,882	-	752,882
Title C-1 Congregate Meals	917,041	-	917,041
Title C-2 Home Delivered Meals	1,850,941	-	1,850,941
CARES IIIB	394,776	-	394,776
CARES IIIC	947,465	-	947,465
CARES IIIE	189,878	-	189,878
Title III D Disease Prevention and Health Promotion	67,878	-	67,878
Title III E Caregiver Support	372,157	-	372,157
MIPPA	<u>18,171</u>	<u>-</u>	<u>18,171</u>
Total G.O.E.A.	6,311,658	-	6,311,658
Foster Grandparent Program	300,863	-	300,863
SHIP Region III	<u>16,700</u>	<u>-</u>	<u>16,700</u>
Total Program Expenses	6,629,221	-	6,629,221
Support Services			
General and Administrative	<u>9,188</u>	<u>-</u>	<u>9,188</u>
Total Expenses	<u>6,638,409</u>	<u>-</u>	<u>6,638,409</u>
Change in Net Assets	43,676	34,415	78,091
Net Assets - Beginning	<u>442,241</u>	<u>441,558</u>	<u>883,799</u>
Net Assets - Ending	<u>\$ 485,917</u>	<u>\$ 475,973</u>	<u>\$ 961,890</u>

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Functional Expenses

For the Year Ending June 30, 2021

	<u>Governor's Office of Elderly Affairs</u>	<u>Foster Grandparent Program</u>	<u>SHIIP Region III</u>	<u>Subtotal</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	463,764	38,122	14,467	516,353	-	516,353
Fringe Benefits	124,218	15,149	233	139,600	-	139,600
Travel	19,446	3,323	-	22,769	-	22,769
Operating Services	115,417	1,435	-	116,853	564	117,417
Operating Supplies	61,129	-	2,000	63,129	-	63,129
Other	75,753	2,140	-	77,893	-	77,893
Grants to Sub-recipients	5,451,932	-	-	5,451,932	-	5,451,932
Foster Grandparent Direct Expense						
Stipends	-	211,255	-	211,255	-	211,255
Travel	-	13,075	-	13,075	-	13,075
Other	-	16,364	-	16,364	-	16,364
Expenses before Depreciation	<u>6,311,659</u>	<u>300,863</u>	<u>16,700</u>	<u>6,629,222</u>	<u>564</u>	<u>6,629,786</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,624</u>	<u>8,624</u>
Ending net assets (deficit)	<u>6,311,659</u>	<u>300,863</u>	<u>16,700</u>	<u>6,629,222</u>	<u>9,188</u>	<u>6,638,410</u>

CENLA AREA AGENCY ON AGING

Statement of Cash Flows ***For the Year Ended June 30, 2021***

<u>Operating Activities</u>	
Change in Net Assets	\$ 78,090
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities	
Depreciation	8,624
(Increase) Decrease in Accounts Receivable	(34,474)
(Increase) Decrease in Prepaid Expense	(24,201)
(Increase) Decrease in Other Assets	676
Increase (Decrease) in Accounts Payable	14,476
Change in Compensated Absences	<u>(3,372)</u>
Net Cash Provided by Operating Activities	<u>39,819</u>
 <u>Investing Activities</u>	
Purchases of Equipment	<u>(23,434)</u>
Net Cash Provided by Investing Activities	<u>(23,434)</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	16,385
Cash and Cash Equivalents - Beginning	<u>1,193,321</u>
 Cash and Cash Equivalents - Ending	<u>\$ 1,209,706</u>

Supplemental Data:

For the year ended June 30, 2021, no amounts were paid for interest and no payments were made for income taxes. Furthermore, there were no non-cash investing or financing activities.

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2021

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Agency.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax. Furthermore, the Agency is not classified as a "private foundation" by the internal revenue service.

The more significant of the Agency's accounting policies are described below.

BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Preparation of financial statements in conformity with generally accepted accounting principles requires certain estimates and assumptions that affect reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

As required by Generally Accepted Accounting Standards, net assets and activities are classified in the following manner:

Net Assets without Donor Restrictions – Net assets that are not subject to donor imposed restrictions. This classification includes restricted contributions whenever the restriction is fulfilled prior to the end of the period in which the contribution was awarded.

Net Assets with Donor Restrictions – Net assets subject to certain donor imposed restrictions and restrictions imposed by grant agreements. Donor restrictions apply when the restriction can be fulfilled by specific actions or by the passage of time.

Satisfaction of net assets with donor restrictions is presented in the accompanying financial statements as net assets released from restrictions. This process simultaneously increases net assets without donor restrictions and decreases net assets with donor restrictions. Expenses are presented as decreases in net assets without donor restrictions.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2021

PROMISES TO GIVE:

As required by generally accepted accounting principles, unconditional promises to give are reported as revenue when the promise is made. Conditional promises to give are recognized as revenue when the necessary conditions are fulfilled.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents represent bank deposits and highly liquid investments with original maturities of three months or less.

LAND, BUILDINGS AND EQUIPMENT:

Land, buildings and equipment are recorded at cost on the date of acquisition. Depreciation on buildings and equipment is computed using the straight-line basis over estimated useful lives ranging from 5 to 40 years.

DONATIONS

The Agency typically does not use donated services, materials and supplies in completing program activities.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

ADVERTISING

Advertising programs are not considered to have any significant benefits for future periods. Accordingly, advertising costs are expensed as incurred.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2021 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	1,000	----
Interest bearing demand deposits	1,208,406	1,308,780
	<hr/>	<hr/>
Total Cash	\$1,209,706	\$1,308,780

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$1,058,780. However, the uninsured deposits are secured by pledged securities with a market value of \$1,122,538 at June 30, 2021. Louisiana imposes a statutory requirement on

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2021

the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2021 are summarized as follows:

Receivables from sub-recipient organizations	\$ 41,399
Government Office of Elderly Affairs	11,145
Louisiana Department of Insurance	5,489
<hr/>	
Receivables	\$ 58,033

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2021 is presented as follows:

Office furniture and equipment	\$ 33,067
Office building	213,447
<hr/>	
Total	246,514
Accumulated Depreciation	(95,579)
<hr/>	
Property and Equipment, net	\$ 150,935

For the year ended June 30, 2021, depreciation expense totaled \$8,624.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs. These funds are restricted for specific program activities and are presented as net assets with donor restrictions.

NOTE 7 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$8,723.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2021

NOTE 8 – CONTINGENCIES

Existing conditions that may have financial consequences are referred to as contingencies. The Agency conducts various programs that are supported by grant funds. Management is confident that all significant grant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

With the exception of property and equipment, essentially all of the Agency's assets are of a financial nature. Liquidity is provided by maintaining a significant cash reserve on deposit with a regulated financial institution. In addition, the Agency has contractual arrangements with the State of Louisiana that are expected to provide sufficient resources to meet cash needs for general expenditure during the subsequent period.

Contractual arrangements with the State of Louisiana are subject to potential revision that could be imposed in response to State budget concerns or other matters effecting the State's operations. These potential revisions represent the primary factor that could impact the availability of resources.

NOTE 10 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through December 10, 2021, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2021.



December 10, 2021

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
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2021.

Internal Control Over Financial Reporting

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

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



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization’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 organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ROZIER, MCKAY & WILLIS
Certified Public Accountants



December 10, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2021. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla Area Agency on Aging's



1407 Peterman Drive
Post Office Box 12178
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Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

Cenla Area Agency on Aging
December 10, 2021

compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cenla Area Agency on Aging's compliance.

Opinion on Each Major Federal Program

In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cenla Area Agency on Aging's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cenla Area Agency on Aging's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Cenla Area Agency on Aging
December 10, 2021

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



ROZIER, MCKAY & WILLIS
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs For the year ended June 30, 2021

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2021 and for the year then ended expressed an unmodified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2021 are presented as follows:

Department of Health and Human Services – Aging Cluster

CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers

CFDA No. 93.045, Title III, Part C - Nutrition Services

CFDA No. 93.053, Nutrition Services Incentive Program

- A threshold of \$750,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the Uniform Guidance.

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by the Uniform Guidance:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan

For the year ended June 30, 2021

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questioned cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

CENLA AREA AGENCY ON AGING

Schedule of Prior Year Findings and Questioned Costs For the year ended June 30, 2021

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities Governor's Office of Elderly Affairs Programs For the Year Ending June 30, 2021

	Title III B	Title III C Area Agency	Louisiana Medication	Title III B	Title III C		CARES	CARES	CARES	N.S.I.P.	Title	Title	MIPPA	Total
	Ombudsman	Admin.	Assistance	Services	C-1	C-2	IIIB	IIIC	IIIE		III D	III E		G.O.E.A.
Support, Revenues and Transfers														
Governor's Office of Elderly Affairs	234,310	\$ 349,058	\$ 175,790	\$ 752,882	917,041	\$ 1,409,387	\$ 398,852	\$ 957,245	\$ 192,448	\$ 451,905	67,878	\$ 372,157	48,840	\$ 6,327,793
CARES	16,049	-	27,900	-	-	-	-	-	-	-	-	-	-	43,949
Miscellaneous	-	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Total Support, Revenues and Transfers	250,359	354,058	203,690	752,882	917,041	1,409,387	398,852	957,245	192,448	451,905	67,878	372,157	48,840	6,376,742
Expenses														
Salaries	158,944	190,652	72,494	20,094	-	-	-	-	-	-	7,018	-	14,562	463,764
Fringe benefits	41,498	47,998	25,205	4,903	-	-	-	-	-	-	1,916	-	2,698	124,218
Travel	4,254	3,702	10,431	-	-	-	-	-	-	-	1,059	-	-	19,446
Operating services	17,013	44,479	50,732	1,380	-	-	-	-	-	-	1,148	-	665	115,417
Operating supplies	13,631	10,802	33,140	475	-	-	-	-	-	-	2,861	-	220	61,129
Other	7,381	56,425	11,688	147	-	-	-	-	-	-	86	-	26	75,753
Grants to sub-recipients:														
Avoyelles Council on Aging	-	-	-	65,859	74,937	21,214	38,250	91,800	18,456	-	-	35,690	-	346,206
Catahoula Council on Aging	-	-	-	31,079	38,424	15,326	19,863	-	9,584	-	-	18,534	-	132,810
Concordia Council on Aging	-	-	-	39,441	48,761	82	25,207	243	12,163	-	-	23,520	-	149,417
Grant Council on Aging	-	-	-	35,260	43,592	7,851	22,535	19,724	10,873	-	-	21,027	-	160,862
Allen Council on Aging	-	-	-	38,256	28,378	10,618	20,374	41,912	-	-	-	300	-	139,838
Legal Services on Central Louisiana	-	-	-	34,267	-	-	-	-	-	-	-	-	-	34,267
Lasalle Council on Aging	-	-	-	30,455	40,699	4,151	19,463	23,307	9,390	-	-	18,161	-	145,626
Rapides Council on Aging	-	-	-	126,374	-	7,908	80,768	-	38,971	-	-	75,362	-	329,383
Rapides Senior Center	-	-	-	-	166,301	-	-	14,923	-	-	-	-	-	181,224
Winn Council on Aging	-	-	-	40,940	65,356	10,746	26,165	57,928	12,625	-	-	24,413	-	238,173
Bateman - Caterer	-	-	-	-	26,720	1,168,761	-	340,152	-	-	37,398	-	-	1,573,031
Trio Community Meals	-	-	-	-	32,010	553,601	649	341,843	-	-	16,392	-	-	944,495
Companion Care of SW LA	-	-	-	-	-	-	-	-	9,227	-	-	22,513	-	31,740
Faith & Hope Ind. Living	-	-	-	-	-	-	-	-	68,589	-	-	130,537	-	199,126
East Carroll Council on Aging	-	-	-	20,095	54,453	32,831	12,843	3,253	-	-	-	300	-	123,775
Franklin Council on Aging	-	-	-	43,627	48,992	53	23,253	-	-	-	-	300	-	116,225
Jackson Council on Aging	-	-	-	47,403	60,935	570	19,903	-	-	-	-	300	-	129,111
Madison Council on Aging	-	-	-	67,171	21,044	3,860	18,626	-	-	-	-	300	-	111,001
Richland Council on Aging	-	-	-	33,887	62,503	13,369	21,658	5,980	-	-	-	300	-	137,697
Tensas Council on Aging	-	-	-	25,649	33,018	-	15,744	-	-	-	-	300	-	74,711
Union Council on Aging	-	-	-	46,120	70,918	-	29,475	6,400	-	-	-	300	-	153,213
Total expenses	242,721	354,058	203,690	752,882	917,041	1,850,941	394,776	947,465	189,878	-	67,878	372,157	18,171	6,311,658
Transfers In (Out)	-	-	-	-	-	441,554	-	-	-	(441,554)	-	-	(30,669)	(30,669)
Change in Net Assets	7,638	-	-	-	-	-	4,076	9,780	2,570	10,351	-	-	-	34,415
Beginning net assets (deficit)	-	-	-	-	-	-	-	-	-	441,558	-	-	-	441,558
Ending net assets (deficit)	\$ 7,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,076	\$ 9,780	\$ 2,570	\$ 451,909	\$ -	\$ -	\$ -	\$ 475,973

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 234,310	\$ 234,310	\$ -
CARES	<u>64,224</u>	<u>16,049</u>	<u>(48,175)</u>
Total Revenue	<u>298,534</u>	<u>250,359</u>	<u>(48,175)</u>
<u>Expenses</u>			
Salaries	158,205	158,944	(739)
Fringe benefits	41,241	41,498	(257)
Travel	3,158	4,254	(1,096)
Operating services	18,034	17,013	1,021
Operating supplies	5,751	13,631	(7,880)
Other	<u>16,382</u>	<u>7,381</u>	<u>9,001</u>
Total expenses	<u>242,771</u>	<u>242,721</u>	<u>50</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 55,763</u>	<u>\$ 7,638</u>	<u>\$ (48,125)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIC Area Agency Administration

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 349,058	\$ 349,058	\$ -
Miscellaneous	-	5,000	5,000
Total Revenue	<u>349,058</u>	<u>354,058</u>	<u>5,000</u>
<u>Expenses</u>			
Salaries	170,327	190,652	(20,325)
Fringe benefits	44,400	47,998	(3,598)
Travel	4,900	3,702	1,198
Operating services	35,556	44,479	(8,923)
Operating supplies	21,732	10,802	10,930
Other	72,185	56,425	15,760
Total expenses	<u>349,100</u>	<u>354,058</u>	<u>(4,958)</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (42)</u>	<u>\$ -</u>	<u>\$ 42</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 175,790	\$ 175,790	\$ -
CARES	<u>105,263</u>	<u>27,900</u>	<u>(77,363)</u>
Total Revenue	<u>281,053</u>	<u>203,690</u>	<u>(77,363)</u>
<u>Expenses</u>			
Salaries	119,671	72,494	47,177
Fringe benefits	31,195	25,205	5,990
Travel	10,000	10,431	(431)
Operating services	66,728	50,732	15,996
Operating supplies	30,599	33,140	(2,541)
Other	<u>22,991</u>	<u>11,688</u>	<u>11,303</u>
Total expenses	<u>281,184</u>	<u>203,690</u>	<u>77,494</u>
Transfers	<u>131</u>	<u>-</u>	<u>(131)</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Support Services For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 752,882</u>	<u>\$ 752,882</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	18,926	20,094	(1,168)
Fringe benefits	4,934	4,903	31
Travel	-	-	-
Operating services	1,525	1,380	145
Operating supplies	703	475	228
Other	919	147	772
Grants to sub-recipients:			
Avoyelles Council on Aging	65,859	65,859	-
Catahoula Council on Aging	31,079	31,079	-
Concordia Council on Aging	39,441	39,441	-
Grant Council on Aging	35,260	35,260	-
Allen Council on Aging	38,256	38,256	-
Legal Service of Cenla	34,267	34,267	-
Lasalle Council on Aging	30,455	30,455	-
Rapides Council on Aging	126,374	126,374	-
Winn Council on Aging	40,940	40,940	-
Bateman	-	-	-
Trio Community Meals	-	-	-
East Carroll Council on Aging	20,095	20,095	-
Franklin Council on Aging	43,627	43,627	-
Jackson Council on Aging	47,403	47,403	-
Madison Council on Aging	67,171	67,171	-
Richland Council on Aging	33,887	33,887	-
Tensas Council on Aging	25,649	25,649	-
Union Council on Aging	<u>46,119</u>	<u>46,120</u>	<u>(1)</u>
Total expenses	<u>752,889</u>	<u>752,882</u>	<u>7</u>
Transfers	<u>6</u>	<u>-</u>	<u>(6)</u>
Change in Net Assets	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 917,041	\$ 917,041	\$ -
Miscellaneous	-	-	-
Total Revenue	<u>917,041</u>	<u>917,041</u>	<u>-</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	74,937	74,937	-
Catahoula Council on Aging	38,424	38,424	-
Concordia Council on Aging	48,761	48,761	-
Grant Council on Aging	43,592	43,592	-
Allen Council on Aging	28,378	28,378	-
Lasalle Council on Aging	40,699	40,699	-
Rapides Senior Center	166,301	166,301	-
Winn Council on Aging	65,356	65,356	-
Bateman	26,720	26,720	-
Trio Community Meals	32,010	32,010	-
East Carroll Council on Aging	54,453	54,453	-
Franklin Council on Aging	48,992	48,992	-
Jackson Council on Aging	60,935	60,935	-
Madison Council on Aging	21,044	21,044	-
Richland Council on Aging	62,503	62,503	-
Tensas Council on Aging	33,018	33,018	-
Union Council on Aging	70,918	70,918	-
Total expenses	<u>917,041</u>	<u>917,041</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 1,409,387	\$ 1,409,387	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	21,214	21,214	-
Catahoula Council on Aging	15,326	15,326	-
Concordia Council on Aging	82	82	-
Grant Council on Aging	7,851	7,851	-
Lasalle Council on Aging	4,151	4,151	-
Rapides Council on Aging	7,908	7,908	-
Allen Council on Aging	10,618	10,618	-
Winn Council on Aging	10,746	10,746	-
Bateman	1,168,761	1,168,761	-
Trio Community Meals	553,601	553,601	-
East Carroll Council on Aging	32,831	32,831	-
Franklin Council on Aging	53	53	-
Jackson Council on Aging	570	570	-
Madison Council on Aging	3,860	3,860	-
Richland Council on Aging	13,369	13,369	-
Total expenses	<u>1,850,941</u>	<u>1,850,941</u>	<u>-</u>
Transfers	<u>441,554</u>	<u>441,554</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

CARES IIIB

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 398,852</u>	<u>398,852</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	38,250	38,250	-
Catahoula Council on Aging	19,863	19,863	-
Concordia Council on Aging	25,207	25,207	-
Grant Council on Aging	22,535	22,535	-
Allen Council on Aging	20,374	20,374	-
Lasalle Council on Aging	19,463	19,463	-
Rapides Council on Aging	80,768	80,768	-
Winn Council on Aging	26,165	26,165	-
Trio Community Meals	649	649	-
East Carroll Council on Aging	12,843	12,843	-
Franklin Council on Aging	23,253	23,253	-
Jackson Council on Aging	19,903	19,903	-
Madison Council on Aging	18,626	18,626	-
Richland Council on Aging	21,658	21,658	-
Tensas Council on Aging	15,744	15,744	-
Union Council on Aging	29,475	29,475	-
Total expenses	<u>394,776</u>	<u>394,776</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 4,076</u>	<u>\$ 4,076</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

CARES IIIC

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 957,245</u>	<u>957,245</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	91,800	91,800	-
Concordia Council on Aging	243	243	-
Grant Council on Aging	19,724	19,724	-
Allen Council on Aging	41,912	41,912	-
Lasalle Council on Aging	23,307	23,307	-
Rapides Senior Center	14,923	14,923	-
Winn Council on Aging	57,928	57,928	-
Bateman	340,152	340,152	-
Trio Community Meals	341,843	341,843	-
East Carroll Council on Aging	3,253	3,253	-
Richland Council on Aging	5,980	5,980	-
Union Council on Aging	6,400	6,400	-
Total expenses	<u>947,465</u>	<u>947,465</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 9,780</u>	<u>\$ 9,780</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

CARES III E

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 192,448	192,448	\$ -
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	18,456	18,456	-
Catahoula Council on Aging	9,584	9,584	-
Concordia Council on Aging	12,163	12,163	-
Grant Council on Aging	10,873	10,873	-
Lasalle Council on Aging	9,390	9,390	-
Rapides Council on Aging	38,971	38,971	-
Winn Council on Aging	12,625	12,625	-
Companion Care of SW LA	9,227	9,227	-
Faith & Hope Ind. Living	68,589	68,589	-
Total expenses	<u>189,878</u>	<u>189,878</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ 2,570</u>	<u>\$ 2,570</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 451,905</u>	<u>\$ 451,905</u>	<u>\$ -</u>
<u>Expenses</u>			
Bateman	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>(441,554)</u>	<u>(441,554)</u>	<u>-</u>
Change in Net Assets	<u><u>\$ 10,351</u></u>	<u><u>\$ 10,351</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 67,878	67,878	\$ -
Service Contracts	-	-	-
	<u>67,878</u>	<u>67,878</u>	<u>-</u>
<u>Expenses</u>			
Salaries	7,018	7,018	-
Fringe benefits	1,829	1,916	(87)
Travel	500	1,059	(559)
Operating services	1,396	1,148	248
Operating supplies	2,866	2,861	5
Other	479	86	393
Grants to sub-recipients:			
Bateman	37,398	37,398	-
Trio Community Meals	16,392	16,392	-
	<u>67,878</u>	<u>67,878</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 372,157</u>	<u>\$ 372,157</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	35,690	35,690	-
Catahoula Council on Aging	18,534	18,534	-
Concordia Council on Aging	23,520	23,520	-
Grant Council on Aging	21,027	21,027	-
Allen Council on Aging	300	300	-
Lasalle Council on Aging	18,161	18,161	-
Rapides Council on Aging	75,362	75,362	-
Winn Council on Aging	24,413	24,413	-
Bateman	-	-	-
Trio Community Meals	-	-	-
Companion Care of SW LA	22,513	22,513	-
Faith & Hope Independent Living	130,537	130,537	-
East Carroll Council on Aging	300	300	-
Franklin Council on Aging	300	300	-
Jackson Council on Aging	300	300	-
Madison Council on Aging	300	300	-
Richland Council on Aging	300	300	-
Tensas Council on Aging	300	300	-
Union Council on Aging	300	300	-
Total expenses	<u>372,157</u>	<u>372,157</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

MIPPA

For the year ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 51,890	48,840	\$ (3,050)
<u>Expenses</u>			
Salaries	8,790	14,562	(5,772)
Fringe benefits	2,291	2,698	(407)
Travel	-	-	-
Operating services	707	665	42
Operating supplies	307	220	87
Other	39,794	26	39,768
Total expenses	<u>51,889</u>	<u>18,171</u>	<u>33,718</u>
Transfers	<u>-</u>	<u>(30,669)</u>	<u>(30,669)</u>
Change in Net Assets	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 24,116	\$ 23,746	\$ 14,795	\$ 33,067
Office Building	<u>213,447</u>	<u>-</u>	<u>-</u>	<u>213,447</u>
Total	237,563	23,746	14,795	246,514
Accumulated Depreciation	<u>(101,437)</u>	<u>(8,624)</u>	<u>(14,483)</u>	<u>(95,578)</u>
Property and Equipment, net	<u>\$ 136,126</u>	<u>\$ 15,122</u>	<u>\$ 312</u>	<u>\$ 150,936</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2021

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Aging Cluster					
Ombudsman CARES	93.044	6/30/22	\$ 64,224	\$ 16,049	\$ -
Title IIIB Cares	93.044	9/30/22	398,852	398,852	394,127
Title IIIB - Ombudsman	93.044	6/30/21	178,037	178,037	-
Title IIIB - Support Services	93.044	6/30/21	<u>642,732</u>	<u>642,732</u>	<u>619,682</u>
Subtotal - CFDA 93.044			<u>1,283,845</u>	<u>1,235,670</u>	<u>1,013,809</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/21	261,795	261,795	-
Title IIIC CARES	93.045	9/30/22	957,245	957,245	265,470
C-1 Congregate Meals	93.045	6/30/21	684,526	684,526	640,687
C-2 In-Home Delivered Meals	93.045	6/30/21	<u>540,377</u>	<u>540,377</u>	<u>49,299</u>
Subtotal - CFDA 93.045			<u>2,443,943</u>	<u>2,443,943</u>	<u>955,456</u>
Nutritional Services Incentive Program	93.053	6/30/21	<u>451,905</u>	<u>451,905</u>	<u>-</u>
* Total Aging Cluster			<u>4,179,693</u>	<u>4,131,518</u>	<u>1,969,265</u>
Medicare Enrollment Assistance Program					
MIPPA (M2SH67)	93.071	4/30/22	19,600	16,700	-
MIPPA (M2AA67)	93.071	4/30/22	11,410	11,260	-
MIPPA (M2AD67)	93.071	4/30/22	<u>20,880</u>	<u>20,880</u>	<u>-</u>
Subtotal - CFDA 93.071			<u>51,890</u>	<u>48,840</u>	<u>-</u>
Title IIID - Evidence Based Wellness	93.043	6/30/21	67,878	67,878	-
CARES ADRC Project	93.048	6/30/22	105,263	27,900	-
Title IIIE					
Title IIIE - Caregiver	93.052	6/30/21	279,118	279,118	164,330
Title IIIE CARES	93.052	9/30/22	<u>192,448</u>	<u>192,448</u>	<u>112,062</u>
			471,566	471,566	276,392
Total Governor's Office of Elderly Affairs			<u>4,876,290</u>	<u>4,747,702</u>	<u>2,245,657</u>
Pass-Through Louisiana Department of Insurance					
CMS Research, Demonstrations and Evaluations	93.779	6/30/21	<u>20,000</u>	<u>16,700</u>	<u>-</u>
Total Department of Health and Human Services			<u>4,896,290</u>	<u>4,764,402</u>	<u>2,245,657</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE					
Foster Grandparent Program	94.011	6/30/21	<u>300,863</u>	<u>300,863</u>	<u>-</u>
TOTAL			<u>\$ 5,197,153</u>	<u>\$ 5,065,265</u>	<u>\$ 2,245,657</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles. See Note 1 of the accompanying financial statements for further details. Furthermore, the Cenla Area Agency on Aging has not used the 10% de minimis indirect cost rate.

* Denotes Major Programs

CENLA AREA AGENCY ON AGING

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the year ended June 30, 2021

Agency Head - Joyce Thompson, Cenla Area Agency on Aging Director

Purpose:

Salary \$ 93,024

Benefits:

Insurance 5,875
Retirement Contributions 3,721 9,596

Reimbursements:

Travel 325
Other 600 925

\$ 103,545