

WEST BATON ROUGE COUNCIL ON AGING, INC.

Financial Statements with Supplementary Information

June 30, 2025

(With Independent Auditor's Report Thereon)

WEST BATON ROUGE COUNCIL ON AGING, INC.

Table of Contents

	<u>Page</u>
Independent Auditor’s Report	1 - 3
Management’s Discussion and Analysis	4 - 8
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Governmental Funds Balance Sheet	11
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	12
Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances	13
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	14
Notes to the Financial Statements	15 - 26
Required Supplementary Information:	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	27
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Millage Fund	28
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Title III B Fund	29
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Title III C-1 Fund	30
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Title III C-2 Fund	31
Other Supplementary Information:	
Schedule of Compensation, Benefits, and Other Payments to Executive Director	32
Governmental Funds Combining Balance Sheet – Non-Major Funds	33
Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Funds	34
Comparative Schedule of Capital Assets and Changes in Capital Assets	35

Independent Auditor’s Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	36 – 37
Schedule of Findings and Management’s Corrective Action Plan	38
Status of Prior Year Findings	39



Stephen M. Griffin, CPA
Robert J. Furman, CPA

Howard P. Vollenweider, CPA
Jessica S. Benjamin
Racheal D. Alvey
Michael J. Caparotta, CPA

Michael R. Choate, CPA

American Society of Certified Public Accountants
Society of Louisiana CPAs

Independent Auditor's Report

**To the Board of Directors
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana**

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Council on Aging, Inc. (the Council), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

205 E. Lockwood St.
Covington, LA 70433
Phone: (985) 727-9924
Fax: (985) 400-5026

2915 S. Sherwood Forest Blvd., Suite B
Baton Rouge, LA 70816
Phone: (225) 292-7434
Fax: (225) 293-3651

3711 Cypress St. #2
West Monroe, LA 71291
Phone: (318) 397-2472

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 to 7 and the other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements

in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2025, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Griffin & Furman, LLC

December 4, 2025

Covington, Louisiana

WEST BATON ROUGE COUNCIL ON AGING, INC.

Management's Discussion and Analysis

June 30, 2025

The Management's Discussion and Analysis of the West Baton Rouge 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, 2025. 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.

Our mission is to provide directly or coordinate the full range of services available through State and Federal Agencies to the elderly of West Baton Rouge Parish and to create an atmosphere of respect for human life and affirm the dignity and self-worth of the older adult by providing a richer and more comfortable life and assisting them in remaining self-sufficient.

Financial Highlights

The Council's assets exceeded its liabilities at the close of fiscal year 2025 by \$6,068,756 (net position) which represents a 10% increase from last fiscal year.

Cash was \$5,180,670 at June 30, 2025 compared to \$4,621,660 at June 30, 2024. This is an increase of \$559,010 or 12% compared to prior year.

The Council's total revenue decreased \$586,745 or 26% in 2025. Ad valorem taxes decreased \$619,674 or 35% due to the Parish decreasing the Council's millage in 2025.

The Council's total expenditures increased \$38,628 or 3% compared to prior year.

As a result of subtracting total expenditures from total revenue, the Council's net position increased by \$608,133 this fiscal year.

Overview of the Financial Statements

These financial statements consist of three sections - Management's discussion and analysis (this section), the basic financial statements (including the notes to the financial statements), and supplementary information, both required and other.

Government-Wide Financial Statements

The government-wide financial statements 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 position. Over time, increases or decreases in net position 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 position changes during each fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs regardless of the timing of the related cash flows.

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, disease prevention, caregiver support and multipurpose senior centers in Port Allen, Louisiana.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Management's Discussion and Analysis

June 30, 2025

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.

The Council has presented the General Fund, Millage Fund, Title III B – Supportive Services Fund, Title III C-1- Congregate Meals Fund, and Title III C-2 – Home Delivered Meals as major funds. 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.

Notes to the Financial Statements

The notes to the financial statements 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 starting on page 14 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 26 to 30). In addition to these required elements, the Council has a section of supplementary information. The Schedule of Compensation, Benefits, and Other Payments to Executive Director is required to comply with Louisiana Revised Statute 24:513 (page 31). 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 32 to 34).

WEST BATON ROUGE COUNCIL ON AGING, INC.

Management's Discussion and Analysis

June 30, 2025

Government-Wide Financial Analysis of the Council

Condensed statements of net position as of June 30, 2025 and 2024:

	<u>2025</u>	(Restated) <u>2024</u>	<u>Change</u>
Current and other assets	\$ 5,243,294	4,669,736	573,558
Capital assets, net of depreciation	<u>930,859</u>	<u>930,947</u>	<u>(88)</u>
Total assets	<u>\$ 6,174,153</u>	<u>5,600,683</u>	<u>573,470</u>
Accounts payable	\$ 24,724	62,849	(38,125)
Other liabilities	<u>80,673</u>	<u>77,211</u>	<u>3,462</u>
Total liabilities	<u>105,397</u>	<u>140,060</u>	<u>(34,663)</u>
Net Position:			
Net investment in capital assets	930,859	930,947	(88)
Restricted	5,027,462	4,495,570	531,892
Unrestricted	<u>110,435</u>	<u>34,106</u>	<u>76,329</u>
Total net position	<u>6,068,756</u>	<u>5,460,623</u>	<u>608,133</u>
Total liabilities and net position	<u>\$ 6,174,153</u>	<u>5,600,683</u>	<u>573,470</u>

Condensed statements of activities for the years ended June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Revenues:			
Program revenues	\$ 90,593	93,791	(3,198)
General revenues	<u>1,585,779</u>	<u>2,169,326</u>	<u>(583,547)</u>
Total revenue	<u>1,676,372</u>	<u>2,263,117</u>	<u>(586,745)</u>
Expenses:			
Health, welfare, and social services	<u>1,108,273</u>	<u>1,069,645</u>	<u>38,628</u>
Increase in net position	<u>568,099</u>	<u>1,193,472</u>	<u>(625,373)</u>
Net position – beginning of year	<u>5,500,657</u>	<u>4,267,151</u>	<u>1,233,506</u>
Net position – end of year	<u>\$ 6,068,756</u>	<u>5,460,623</u>	<u>608,133</u>

Capital Assets

For the year ended June 30, 2025, the Council had \$930,859 invested in a broad range of capital assets, including buildings, furniture, equipment, and vehicles. This amount represents a net decrease (including additions and deductions) of \$88 or 0.01%, from last fiscal year.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Management's Discussion and Analysis

June 30, 2025

Variations Between Original and Final Budgets

For the General Fund, revenues and other financing sources were \$15,812 over budget and expenditures and other financing uses were \$17,707 under budget.

For the Millage Fund, revenues and other financing sources were \$135,412 under budget, and expenditures and other financing uses were under budget by \$669,412.

For the Title III B Fund, revenues and other financing sources were \$78,345 under budget, and expenditures and other financing uses were under budget by \$76,104.

For the Title III C-1 Fund, revenues and other financing sources were \$15,416 under budget, and expenditures and other financing uses were under budget by \$15,416.

For the Title III C-2 Fund, revenues and other financing sources were \$21,379 under budget, and expenditures and other financing uses were under budget by \$21,379.

Economic Factors and Next Year's Budgets 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. 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 2025-2026. 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.**
- **Consideration of funding to be received from GOEA and CAAA.**
- **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.**

WEST BATON ROUGE COUNCIL ON AGING, INC.

Management's Discussion and Analysis

June 30, 2025

Contacting the Council Management

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 Tommie Gordon, Executive Director
West Baton Rouge Council on Aging, Inc.
2560 Court Street
Port Allen, Louisiana, 70767
Phone (225) 383-0638**

WEST BATON ROUGE COUNCIL ON AGING, INC.

Statement of Net Position

June 30, 2025

Assets

Assets:

Cash	\$	154,604	
Cash - restricted		5,026,066	
Grants and contracts receivable		16,352	
Due from other funds		29,994	
Due from other funds - restricted		16,278	
Capital assets, net of accumulated depreciation		<u>930,859</u>	
Total assets			\$ <u><u>6,174,153</u></u>

Liabilities and Net Position

Liabilities:

Accounts payable	\$	24,724	
Due to other funds		33,606	
Due to other funds - restricted		12,666	
Accrued compensated absences		<u>34,402</u>	
Total liabilities			105,398

Net position:

Net investment in capital assets		930,859	
Restricted for:			
Dedicated ad valorem tax usage		5,013,400	
Dedicated grants		16,278	
Unrestricted		<u>108,218</u>	
Total net position			<u>6,068,755</u>
Total liabilities and net position			\$ <u><u>6,174,153</u></u>

See accompanying notes to the financial statements.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Statement of Activities

For the Year Ended June 30, 2025

	<u>Direct</u> <u>Expenses</u>	<u>Indirect</u> <u>Expenses</u>	<u>Program Revenue</u> <u>Operating</u> <u>Grants &</u> <u>Contributions</u>	<u>Net (Expense)</u> <u>Revenue &</u> <u>Changes in</u> <u>Net Position</u>
Functions/programs:				
Health, welfare, & social services:				
Supportive services:				
Homemaker	\$ 21,903	22,299	-	(44,202)
Information & assistance	10,504	10,697	-	(21,201)
Outreach	212	216	-	(428)
Medical alert	2,875	2,927	-	(5,802)
Telephoning	4,328	4,406	-	(8,734)
Transportation	150,236	110,684	-	(260,920)
Service related	316,766	10,998	90,593	(237,171)
Personal care	-	-	-	-
Recreation	-	-	-	-
Nutrition	-	-	-	-
Material aid	174	298	-	(472)
Nutrition services:				
Congregate meals	57,442	26,321	-	(83,763)
Home delivered meals	207,332	72,756	-	(280,088)
Multi-purpose senior centers	-	-	-	-
Depreciation	-	74,900	-	(74,900)
Total governmental activities	<u><u>771,772</u></u>	<u><u>336,502</u></u>	<u><u>90,593</u></u>	<u><u>(1,017,681)</u></u>
General revenues:				
Ad valorem taxes				1,166,593
Grants and contributions not restricted to specific programs				180,693
Investment income				212,735
Miscellaneous				<u>25,758</u>
Total general revenues				<u><u>1,585,779</u></u>
Change in net position				<u><u>568,098</u></u>
Net position - beginning of year				5,480,640
Prior period adjustment				<u>20,017</u>
Net position - beginning of year, restated				<u><u>5,500,657</u></u>
Net position - end of year				<u><u>\$ 6,068,755</u></u>

See accompanying notes to the financial statements.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Governmental Funds

Balance Sheet

June 30, 2025

	<u>Major Funds</u>					<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Millage</u>	<u>Title III B</u>	<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Other Funds</u>	
Assets:							
Cash	\$ 154,604	5,026,066	-	-	-	-	5,180,670
Grants and contracts receivable	16,352	-	-	-	-	-	16,352
Due from other funds	22,438	-	7,556	-	-	16,278	46,272
Total assets	\$ 193,394	5,026,066	7,556	-	-	16,278	5,243,294
Liabilities and fund balances:							
Liabilities:							
Accounts payable	\$ 24,724	-	-	-	-	-	24,724
Due to other funds	23,834	12,666	9,772	-	-	-	46,272
Total liabilities	48,558	12,666	9,772	-	-	-	70,996
Fund balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	5,013,400	-	-	-	16,278	5,029,678
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	144,836	-	(2,216)	-	-	-	142,620
Total fund balances	144,836	5,013,400	(2,216)	-	-	16,278	5,172,298
Total liabilities and fund balances	\$ 193,394	5,026,066	7,556	-	-	16,278	5,243,294

See accompanying notes to the financial statements.

WEST BATON ROUGE COUNCIL ON AGING, INC.

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position**

June 30, 2025

Total Governmental Fund Balances **\$ 5,172,298**

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

**The purchase of capital assets are reported as expenditures as they
are incurred in the governmental funds. The statement of net position
reports capital outlays as an asset of the Council. These capital assets
are depreciated over their estimated useful lives in the statement of
activities and are not reported in the governmental funds.** **930,859**

**Long-term liabilities that are not due and payable in the current
period are not reported as a liability in the governmental funds.
All liabilities - both current and long term - are reported in the
statement of net position.**

Accrued compensated absences **(34,402)**

Total Net Position of Governmental Activities **\$ 6,068,755**

WEST BATON ROUGE COUNCIL ON AGING, INC.

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ended June 30, 2025

	Major Funds					Non-Major Funds	Total
	General Fund	Millage	Title III B	Title III C-1	Title III C-2	Other Funds	Governmental Funds
Revenues:							
Ad valorem taxes	\$ -	1,166,593	-	-	-	-	1,166,593
Intergovernmental:							
Capital Area Agency on Aging	-	-	44,012	28,508	17,443	630	90,593
Governor's Office of Elderly Affairs	100,000	-	-	-	-	72,682	172,682
Public support:							
Participant contributions	-	-	2,136	5,180	695	-	8,011
Investment income	212,735	-	-	-	-	-	212,735
Miscellaneous	25,758	-	-	-	-	-	25,758
Total revenues	<u>338,493</u>	<u>1,166,593</u>	<u>46,148</u>	<u>33,688</u>	<u>18,138</u>	<u>73,312</u>	<u>1,676,372</u>
Expenditures:							
Health, welfare, & social services:							
Personnel	-	185,843	191,814	38,264	78,422	82	494,425
Fringe	-	56,450	21,201	4,056	27,743	84	109,534
Travel	-	-	3,430	159	524	2	4,115
Operating services	-	87,971	56,656	15,097	21,376	82	181,182
Operating supplies	-	-	2,588	378	1,261	179	4,406
Other costs	17,657	26,069	24,231	3,570	9,696	68	81,291
Meals	-	161,196	-	-	-	-	161,196
Capital outlay	-	74,812	-	-	-	-	74,812
Total expenditures	<u>17,657</u>	<u>592,341</u>	<u>299,920</u>	<u>61,524</u>	<u>139,022</u>	<u>497</u>	<u>1,110,961</u>
Excess (deficiency) of revenues over expenditures	<u>320,836</u>	<u>574,252</u>	<u>(253,772)</u>	<u>(27,836)</u>	<u>(120,884)</u>	<u>72,815</u>	<u>565,411</u>
Other financing sources (uses):							
Transfers in	-	-	251,531	27,836	120,884	-	400,251
Transfers out	(287,317)	(40,252)	-	-	-	(72,682)	(400,251)
Total other financing sources (uses)	<u>(287,317)</u>	<u>(40,252)</u>	<u>251,531</u>	<u>27,836</u>	<u>120,884</u>	<u>(72,682)</u>	<u>-</u>
Net change in fund balances	33,519	534,000	(2,241)	-	-	133	565,411
Fund balances, beginning of year	<u>111,317</u>	<u>4,479,400</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>16,145</u>	<u>4,606,887</u>
Fund balances, end of year	<u>\$ 144,836</u>	<u>5,013,400</u>	<u>(2,216)</u>	<u>-</u>	<u>-</u>	<u>16,278</u>	<u>5,172,298</u>

See accompanying notes to the financial statements.

WEST BATON ROUGE COUNCIL ON AGING, INC.

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

For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds \$ 565,411

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital asset additions	74,812
Depreciation expense	(74,900)

Governmental funds report changes in certain liabilities in the General Long-Term Debt Account Group, however, the changes affect costs in the statement of activities:

Personnel cost decrease due to compensated absences	<u>2,775</u>
---	--------------

Change in Net Position of Governmental Activities	\$ <u><u>568,098</u></u>
---	--------------------------

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

(1) Summary of Significant Accounting Policies

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

(a) Purpose of the Council

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

Specific services provided by the Council to the elderly residents of the Parish include providing congregate and home-delivered meals, nutritional education, information and assistance, outreach, material aid, home repairs, medic alert units, in-home respite care, personal care, sitter services, support groups, public education, senior centers, utility assistance, homemakers, recreation, legal assistance, wellness, and transportation. The Council also provides transportation services to the public, primarily the elderly, of the Parish.

(b) Reporting Entity

In 1964, the State of Louisiana passed Act 456 authorizing the charter of a voluntary council on aging for the welfare of the aging people in each parish of Louisiana. In 1979, the Louisiana Legislature created the GOEA with the specific intention to administer and coordinate social services and programs for the elderly population of Louisiana through sixty-four parish voluntary councils on aging. Each council on aging in Louisiana must comply with the state laws that apply to quasi-public agencies as well as the policies and regulations established by GOEA.

The Council is a legally separate, non-profit, quasi-public corporation. The Council received its charter from the Governor of the State of Louisiana in May of 1972 under the provisions of Title 12, Chapter 2 of the Louisiana Revised Statutes. A Board of Directors, consisting of thirteen (13) voluntary members, who serve three-year terms, governs the Council. Each member may serve no more than two consecutive terms. A board member

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

who has served two consecutive terms is ineligible to serve on the Board of Directors for one year. Reasonable efforts are made to maintain a Board of Directors who is representative of the population of the Parish. Nominations to fill expiring terms of board members are made in April to the Council's membership committee that will consider and screen the nominations. The membership committee nominates who it believes to be the best-qualified persons to the board. The members of the Council elect board members at their annual membership meeting in June. Any adult citizen of the Parish, age 60 and over, may register to be a member of the Council. Membership fees are not charged.

Based on the criteria set forth in GASB Codification Section 2100, *Defining the Financial Reporting Entity*, the Council is not a component unit of another primary government nor does it have any component units that are related to it. The Council presents its financial statements as a special purpose, stand-alone government; accordingly, it applies the provisions of GASB as if it were a primary government.

(c) Basis of Presentation

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

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

(d) Government-Wide Financial Statements

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

In the government-wide Statement of Net Position, a single column is presented for total governmental activities which are presented on a consolidated basis.

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

The government-wide Statement of Activities reports both the gross and net cost of each of the Council's functions and significant programs. Many functions and programs are supported by general government revenues such as intergovernmental revenues, property

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

taxes, and unrestricted public support, particularly if the function or program has a net cost.

The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation, and then reduces the expenses by related program revenues such as charges for services, operating and capital grants, and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used to directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

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

In the Statement of Activities, charges for services represent program revenues obtained by the Council when it renders services provided by a specific function or program to people or other entities. Special items, if any, are significant transactions within the control of management that are either unusual in nature or infrequent in occurrence and are separately reported below general revenues. There were no special items this year.

(e) Fund Financial Statements

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

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

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

Governmental fund equity is called the fund balance. Fund balance is further classified on a

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

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

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

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 that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title III funds. These funds are provided by the United States Department of Health and Human Services - Administration on Aging to the GOEA, which in turn "passes through" the funds to the Council.

Major Governmental Funds

Millage Fund - This fund is used to account for ad valorem taxes received from the taxpayers of West Baton Rouge Parish. The Council uses these funds to supplement the cost of the services it provides.

Title III B Supportive Services Fund - The Title III B Supportive Services Fund is used to account for funds, which are used to provide various units of supportive social services to the elderly. This program provides for access services, in-home services, community services, transportation and legal assistance for the elderly.

Title III C-1 Congregate Meals Fund - The Title III C-1 Congregate Meals Fund is used to account for funds that are used to provide nutritional, congregate meals to the elderly at meal sites located in the Parish. There are two main sources of revenues that form the basis of this fund: a grant from the GOEA for special programs for the aging and Nutrition Services Incentive Program (NSIP) funds provided by the GOEA to supplement the congregate meals program.

Title III C-2 Home Delivered Meals Fund - The Title III C-2 Home Delivered Meals Fund is used to account for funds that are used to provide nutritional meals to homebound older persons. There are two main sources of revenues that form the basis of this fund: a grant from the GOEA for special programs for the aging and Nutrition Services Incentive Program (NSIP) funds provided by the GOEA to supplement the home delivered meals program.

Non-Major Governmental Funds

Title III E Fund - The Title III E Fund is used to account for funds which are used to provide continuing education services and information to assist individuals to acquire knowledge about services and/or care giving role and needs.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

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.

State Supplemental Senior Center Fund - Monies in this fund are received from GOEA. The Louisiana Legislature appropriated additional money for various councils on aging through Louisiana to be used to supplement each council's primary state grant for senior center operations and activities. The Council was one of the councils to receive a supplemental grant. The money received by this fund during the year was transferred to the Title III B- Supportive Services Fund to supplement the supportive services provided by this fund.

MIPPA Fund - Monies in this fund are received from GOEA. The Louisiana Legislature appropriated additional money for various councils on aging through Louisiana to be used for the council's operations.

Utility Assistance Fund - The Utility Assistance Fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and employees and remit the funds directly to Capital Area Agency on Aging (CAAA), which in turn remits funds relating to West Baton Rouge Parish to the Council. These funds are used to provide financial assistance to the elderly for the payment of their utility bills.

(f) **Measurement Focus and Basis of Accounting**

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

Accrual Basis - Government-Wide Financial Statements

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

Modified Accrual Basis - Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

or soon enough thereafter to pay liabilities of the current period. The Council considers all revenues "available" if they are collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

Interfund Activity

Interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers represent a permanent reallocation of resources between funds. Transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net position in the Government-Wide Financial Statements.

Cash and Cash Equivalents

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

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
Furniture and equipment	3- 7 years
Vehicles	5 years

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

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

Advances from Funding Agency

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

Allocation of Indirect Expenses

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

Fund Balance

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

1. **Nonspendable** - This component consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
2. **Restricted** - This component consists of amounts that have constraints placed on them either externally by third-parties (bond creditors) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the Council to assess payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
3. **Committed** - This component consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council. Those committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed previously to commit those amounts.
4. **Assigned** - This component consists of amounts that are constrained by the Council's intent to be used for specific purposes, but are neither restricted nor committed.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

5. **Unassigned - This component consists of amounts that have not been restricted, committed or assigned to specific purposes.**

The Council has no nonspendable, committed, or assigned fund balances as of June 30, 2025.

The Board of Commissioners, as the highest level of decision-making authority, can establish, modify or rescind a fund balance commitment by formal vote at a public board meeting. For assigned fund balance the Board of Commissioners authorizes management to assign amounts for a specific purpose.

When both restricted and unrestricted fund balances are available for use, it is the Council's policy to use restricted resources first, then unrestricted as needed. When committed, assigned or unassigned fund balances are available for use it is the Council's policy to use committed resources first, then assigned resources and unassigned resources as they are needed.

Compensated Absences

For government wide financial statements, the Council's liability for accumulated unpaid vacation has been recorded. The liability has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. Accrued vacation benefits will be paid from future years' resources and 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. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion. The liability for leave privileges at June 30, 2025, is estimated to be \$34,401 which is recorded as a liability in the Statement of Net Position. Compensated absences are computed in accordance with GASB Statement No. 101, *Compensated Absences*, as further detailed in footnotes 1(g) and 8.

Budgetary Practices

The proposed and revised budgets for the year ended June 30, 2025, were submitted to and approved by the Board of Directors. The budget, which included proposed expenditures and the means of financing them for all the special revenue funds, except for the General Fund, was also submitted to the GOEA. The General Fund is not required to submit a budget because funding is received in the form of Parish funds. Consequently, the amount of funding is uncertain from year to year.

Unobligated grant funds at year end that were received through the GOEA must be returned to the office. Revenues earned or donated to the Council may be carried into the ensuing year. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparing budgeted and actual revenues and expenditures. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device. The Council does not recognize or record encumbrances in its budget practices. All budgetary appropriations lapse at the end of each fiscal year (June 30).

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

Generally, the Council may transfer funds between line items as often as required without prior approval from the GOEA. However, the Council must obtain prior approval to increase capital outlay. The Council is allowed only a one-time transfer of amounts from one program to another and is never permitted to transfer amounts from services to administration.

Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments for all programs that require budgeting.

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 could differ from those estimates.

(g) New Accounting Pronouncements

In June 2022, the GASB issued Statement No. 101, *Compensated Absences* effective for fiscal years beginning after December 15, 2023. The objective of the Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for reporting on outstanding compensated absences. See Note 11 for the effect of the restatement due to the change in accounting principle.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*, effective for fiscal years beginning after June 15, 2024, which the Board implemented in fiscal year ending June 30, 2025. The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. The implementation of this standard did not require any changes to the Council's financial reporting requirements.

(2) Cash and Cash Equivalents and Investments

The Council's cash includes a demand deposit account with a fiscal agent bank. At June 30, 2025, the Board's cash (book balances) amounted to \$5,180,670. The Council did not have any cash equivalents as of June 30, 2025.

Custodial credit risk is the risk that, in the event of a bank failure, the Council's deposits may not be returned to it. Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the Council or the pledging bank by a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2025, the Council's bank balance of \$5,182,808 was secured by a mixture of federal deposit insurance and pledged securities held in the name of the Council by a custodial bank.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

(3) Grants and Contracts Receivable

Grants and contracts receivable amounted to \$16,352 at June 30, 2025. This amount is recorded in the Council's General Fund.

(4) Capital Assets

A summary of changes in capital assets and related depreciation for the fiscal year ended June 30, 2025 is as follows:

	Balance at June 30, 2024	Increases	Decreases	Balance at June 30, 2025
Building improvements	\$ 1,085,895	71,060	-	1,156,955
Furniture and equipment	155,087	3,752	(9,452)	149,387
Vehicles	217,266	-	(7,235)	210,031
	1,458,248	74,812	(16,687)	1,516,373
Less accumulated depreciation	(527,301)	(74,900)	16,687	(585,514)
Capital assets, net	\$ 930,947	(88)	-	930,859

Depreciation expense for the year ended June 30, 2025 was \$74,900

(5) Board of Directors' Compensation

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

(6) Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code 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, 2025.

On June 30, 2012, 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. The Council 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, 2021.

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

(7) Contingent Liabilities

Judgments, Claims, and Similar Contingencies

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

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior year. No settlements were made during the current or prior three fiscal years that exceeded the Council's insurance coverage.

Grant Programs

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

(8) Long-Term Obligation

A summary of changes in long-term liabilities follows:

	<u>Type of Obligation</u>
	<u>Compensated Absences</u>
Balance at June 30, 2024	\$ 57,194
Restatement due to GASB Statement No. 101	<u>(20,017)</u>
Restated Balance at June 30, 2024	37,177
Additions (Reductions)	<u>(2,775)</u>
Balance at June 30, 2025	\$ <u>34,402</u>
Amounts Due Within One Year	\$ <u>-</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

Notes to the Financial Statements

June 30, 2025

(9) Economic Dependency

The Council receives a portion of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs, Louisiana Department of Social Services 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.

(10) Interfund Transfers

Interfund transfers to and from are listed by fund for the fiscal year as follows:

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ -	287,317
Millage	-	40,252
Title III B	251,531	-
Title III C-1	27,836	-
Title III C-2	120,884	-
Senior Center	-	61,769
State Supplemental Senior Center	<u>-</u>	<u>10,913</u>
	<u>\$ 400,251</u>	<u>400,251</u>

(11) Prior Period Adjustment

Net position as of June 30, 2025 has been restated as follows for implementation of GASB Statement No. 101, *Compensated Absences*, as amended.

	<u>Governmental Activities</u>
Net position as previously reported at June 30, 2024	\$ 5,480,640
Prior period adjustment - implementation of GASB No. 101 Change in compensated absences payable	<u>20,017</u>
Net position as restated, June 30, 2024	<u>\$ 5,500,657</u>

(12) Evaluation of Subsequent Events

Subsequent events were evaluated through December 4, 2025, which is the date the financial statements were available to be issued, and has determined that there are no subsequent events that require disclosure in the financial statements.

WEST BATON ROUGE COUNCIL ON AGING, INC.

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Fund**

For the Year Ended June 30, 2025

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Ad valorem taxes	\$ -	-	-	-
Intergovernmental:				
Capital Area Agency on Aging	-	-	-	-
Governor's Office of Elderly Affairs	100,000	100,000	100,000	-
Public support:				
Participant contributions	74,281	72,681	-	(72,681)
Investment income	100,000	140,000	212,735	72,735
Miscellaneous	10,000	10,000	25,758	15,758
Total revenues	<u>284,281</u>	<u>322,681</u>	<u>338,493</u>	<u>15,812</u>
Expenditures:				
Health, welfare, & social services:				
Personnel	-	-	-	-
Fringe	-	-	-	-
Travel	-	-	-	-
Operating services	-	-	-	-
Operating supplies	-	-	-	-
Other costs	-	-	17,657	(17,657)
Meals	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>17,657</u>	<u>(17,657)</u>
Excess (deficiency) of revenues	<u>284,281</u>	<u>322,681</u>	<u>320,836</u>	<u>(1,845)</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(284,281)	(322,681)	(287,317)	35,364
Total other financing sources (uses)	<u>(284,281)</u>	<u>(322,681)</u>	<u>(287,317)</u>	<u>35,364</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>33,519</u>	<u>33,519</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Millage Fund**

For the Year Ended June 30, 2025

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Ad valorem taxes	\$ 1,146,716	1,302,005	1,166,593	(135,412)
Intergovernmental:				
Capital Area Agency on Aging	-	-	-	-
Governor's Office of Elderly Affairs	-	-	-	-
Public support:				
Participant contributions	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>1,146,716</u>	<u>1,302,005</u>	<u>1,166,593</u>	<u>(135,412)</u>
Expenditures:				
Health, welfare, & social services:				
Personnel	190,469	190,469	185,843	4,626
Fringe	104,394	104,394	56,450	47,944
Travel	-	-	-	-
Operating services	98,641	98,641	87,971	10,670
Operating supplies	-	-	-	-
Other costs	30,000	30,000	26,069	3,931
Meals	-	-	161,196	(161,196)
Capital outlay	757,209	508,786	74,812	433,974
Total expenditures	<u>1,180,713</u>	<u>932,290</u>	<u>592,341</u>	<u>339,949</u>
Excess (deficiency) of revenues	<u>(33,997)</u>	<u>369,715</u>	<u>574,252</u>	<u>204,537</u>
Other financing sources (uses):				
Transfers in	33,997	-	-	-
Transfers out		(369,715)	(40,252)	(329,463)
Total other financing sources (uses)	<u>33,997</u>	<u>(369,715)</u>	<u>(40,252)</u>	<u>(329,463)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>534,000</u>	<u>534,000</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Title III B Fund**

For the Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ -	-	-	-
Intergovernmental:				
Capital Area Agency on Aging	41,103	44,012	44,012	-
Governor's Office of Elderly Affairs	-	-	-	-
Public support:				
Participant contributions	1,000	4,000	2,136	(1,864)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>42,103</u>	<u>48,012</u>	<u>46,148</u>	<u>(1,864)</u>
Expenditures:				
Health, welfare, & social services:				
Personnel	203,653	203,653	191,814	11,839
Fringe	58,776	58,776	21,201	37,575
Travel	8,720	8,720	3,430	5,290
Operating services	62,876	66,286	56,656	9,630
Operating supplies	6,820	4,340	2,588	1,752
Other costs	30,529	34,249	24,231	10,018
Meals	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>371,374</u>	<u>376,024</u>	<u>299,920</u>	<u>76,104</u>
Excess (deficiency) of revenues	<u>(329,271)</u>	<u>(328,012)</u>	<u>(253,772)</u>	<u>74,240</u>
Other financing sources (uses):				
Transfers in	329,271	328,012	251,531	(76,481)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>329,271</u>	<u>328,012</u>	<u>251,531</u>	<u>(76,481)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(2,241)</u>	<u>2,241</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Title III C-1 Fund**

For the Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ -	-	-	-
Intergovernmental:				
Capital Area Agency on Aging	23,734	28,505	28,508	3
Governor's Office of Elderly Affairs	-	-	-	-
Public support:				
Participant contributions	4,000	5,000	5,180	180
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>27,734</u>	<u>33,505</u>	<u>33,688</u>	<u>183</u>
Expenditures:				
Health, welfare, & social services:				
Personnel	39,691	39,691	38,264	1,427
Fringe	11,188	11,188	4,056	7,132
Travel	684	684	159	525
Operating services	10,395	11,022	15,097	(4,075)
Operating supplies	1,254	798	378	420
Other costs	5,061	5,745	3,570	2,175
Meals	-	-	-	-
Capital outlay	7,812	7,812	-	7,812
Total expenditures	<u>76,085</u>	<u>76,940</u>	<u>61,524</u>	<u>15,416</u>
Excess (deficiency) of revenues	<u>(48,351)</u>	<u>(43,435)</u>	<u>(27,836)</u>	<u>15,599</u>
Other financing sources (uses):				
Transfers in	48,351	43,435	27,836	(15,599)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>48,351</u>	<u>43,435</u>	<u>27,836</u>	<u>(15,599)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

**Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Title III C-2 Fund**

For the Year Ended June 30, 2025

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Ad valorem taxes	\$ -	-	-	-
Intergovernmental:				
Capital Area Agency on Aging	14,392	17,443	17,443	-
Governor's Office of Elderly Affairs	-	-	-	-
Public support:				
Participant contributions	1,000	1,000	695	(305)
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>15,392</u>	<u>18,443</u>	<u>18,138</u>	<u>(305)</u>
Expenditures:				
Health, welfare, & social services:				
Personnel	80,682	80,682	78,422	2,260
Fringe	37,376	37,376	27,743	9,633
Travel	1,587	1,587	524	1,063
Operating services	24,121	25,575	21,376	4,199
Operating supplies	2,909	1,851	1,261	590
Other costs	11,743	13,330	9,696	3,634
Meals	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>158,418</u>	<u>160,401</u>	<u>139,022</u>	<u>21,379</u>
Excess (deficiency) of revenues	<u>(143,026)</u>	<u>(141,958)</u>	<u>(120,884)</u>	<u>21,074</u>
Other financing sources (uses):				
Transfers in	143,026	141,958	120,884	(21,074)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>143,026</u>	<u>141,958</u>	<u>120,884</u>	<u>(21,074)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

Schedule of Compensation, Benefits, and Other Payments to Executive Director

For the Year Ended June 30, 2025

Agency Head Name: Tommie Gordon, Executive Director

<u>Purpose</u>		<u>Amount</u>
Salary	\$	87,897
Benefits - insurance (health & life)		11,246
Benefits - retirement		4,395
Car allowance		1,000
Reimbursements - medicare		1,274
Registration fees		360
	\$	<u>106,172</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

Governmental Funds

Combining Balance Sheet - Non-Major Funds

June 30, 2025

	<u>Title III E</u>	<u>Senior Center</u>	<u>State Supplemental Senior Center</u>	<u>MIPPA</u>	<u>Utility Assistance</u>	<u>Total Non-Major Funds</u>
Assets:						
Cash	\$ -	-	-	-	-	-
Grants and contracts receivable	-	-	-	-	-	-
Due from other funds	1,873	-	-	5,500	8,905	16,278
Total assets	<u>\$ 1,873</u>	<u>-</u>	<u>-</u>	<u>5,500</u>	<u>8,905</u>	<u>16,278</u>
Liabilities and fund balances:						
Liabilities:						
Accounts payable	\$ -	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	1,873	-	-	5,500	8,905	16,278
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>1,873</u>	<u>-</u>	<u>-</u>	<u>5,500</u>	<u>8,905</u>	<u>16,278</u>
Total liabilities and fund balances	<u>\$ 1,873</u>	<u>-</u>	<u>-</u>	<u>5,500</u>	<u>8,905</u>	<u>16,278</u>

WEST BATON ROUGE COUNCIL ON AGING, INC.

Governmental Funds

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Non-Major Funds

For the Year Ended June 30, 2025

	Title III E	Senior Center	State Supplemental Senior Center	MIPPA	Utility Assistance	Total Non-Major Funds
Revenues:						
Ad valorem taxes	\$ -	-	-	-	-	-
Intergovernmental:						
Capital Area Agency on Aging	630	-	-	-	-	630
Governor's Office of Elderly Affairs	-	61,769	10,913	-	-	72,682
Public support:						
Participant contributions	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	630	61,769	10,913	-	-	73,312
Expenditures:						
Health, welfare, & social services:						
Personnel	82	-	-	-	-	82
Fringe	84	-	-	-	-	84
Travel	2	-	-	-	-	2
Operating services	82	-	-	-	-	82
Operating supplies	179	-	-	-	-	179
Other costs	68	-	-	-	-	68
Meals	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	497	-	-	-	-	497
Excess (deficiency) of revenues over expenditures	133	61,769	10,913	-	-	72,815
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(61,769)	(10,913)	-	-	(72,682)
Total other financing sources (uses)	-	(61,769)	(10,913)	-	-	(72,682)
Net change in fund balances	133	-	-	-	-	133
Fund balances, beginning of year	1,740	-	-	5,500	8,905	16,145
Fund balances, end of year	\$ 1,873	-	-	5,500	8,905	16,278

WEST BATON ROUGE COUNCIL ON AGING, INC.

Comparative Schedule of Capital Assets and Changes in Capital Assets

For the Year Ended June 30, 2025

	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
	<u>June 30, 2024</u>			<u>June 30, 2025</u>
General Capital Assets:				
Building improvements	\$ 1,085,895	71,060	-	1,156,955
Furniture and equipment	155,087	3,752	(9,452)	149,387
Vehicles	<u>217,266</u>	<u>-</u>	<u>(7,235)</u>	<u>210,031</u>
Total capital assets	\$ <u>1,458,248</u>	<u>74,812</u>	<u>(16,687)</u>	<u>1,516,373</u>
 Investment in capital assets:				
Property acquired with funds from:				
PCOA	\$ 407,145	-	(7,132)	400,013
Local	2,800	-	-	2,800
Millage	928,993	65,257	-	994,250
DOTD	114,771	-	-	114,771
Senior Center	<u>4,539</u>	<u>-</u>	<u>-</u>	<u>4,539</u>
Total investment in capital assets	\$ <u>1,458,248</u>	<u>65,257</u>	<u>(7,132)</u>	<u>1,516,373</u>



Stephen M. Griffin, CPA
Robert J. Furman, CPA

Howard P. Vollenweider, CPA
Jessica S. Benjamin
Racheal D. Alvey
Michael J. Caparotta, CPA

Michael R. Choate, CPA

American Society of Certified Public Accountants
Society of Louisiana CPAs

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
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Council on Aging, Inc. (the Council), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements and have issued our report thereon dated December 4, 2025.

Report on Internal Control over Financial Reporting

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

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

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

205 E. Lockwood St.
Covington, LA 70433
Phone: (985) 727-9924
Fax: (985) 400-5026

2915 S. Sherwood Forest Blvd., Suite B
Baton Rouge, LA 70816
Phone: (225) 292-7434
Fax: (225) 293-3651

3711 Cypress St. #2
West Monroe, LA 71291
Phone: (318) 397-2472

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Griffin & Furman, LLC

December 4, 2025

Covington, Louisiana

WEST BATON ROUGE COUNCIL ON AGING, INC.

Schedule of Findings and Management's Corrective Action Plan

June 30, 2025

Summary of Audit Results:

- 1. Type of Report Issued - Unmodified**
- 2. Internal Control Over Financial Reporting**
 - a. Significant Deficiencies - No**
 - b. Material Weaknesses - No**
- 3. Compliance and Other Matters - No**
- 4. Management Letter - No**

WEST BATON ROUGE COUNCIL ON AGING, INC.

Status of Prior Year Findings

June 30, 2025

Finding 2024-1:

Criteria:

R.S. 24:513 provides that any state auditee must submit an audit report within six months of their fiscal year end.

Condition & Cause:

The Council did not submit their financial report within the six-month deadline for the June 30, 2024 fiscal year end.

Effect:

The Council is not in compliance with R.S. 24:513.

Recommendation:

We recommend the Council submit their financial report within six months of its year end.

Conclusion:

This finding has been resolved.



Stephen M. Griffin, CPA
Robert J. Furman, CPA

Howard P. Vollenweider, CPA
Jessica S. Benjamin
Racheal D. Alvey
Michael J. Caparotta, CPA

Michael R. Choate, CPA

American Society of Certified Public Accountants
Society of Louisiana CPAs

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

We have performed the procedures enumerated below related to the West Baton Rouge Council on Aging, Inc. (the Council) internal controls and compliance with certain laws and regulations for the fiscal period July 1, 2024 through June 30, 2025. The Council's management is responsible for its financial records and establishing internal controls to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds.

The Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the controls that the Council uses to ensure accurate financial reporting, compliance with laws and regulations, and accountability over public funds. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the Entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the Entity's operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.

205 E. Lockwood St.
Covington, LA 70433
Phone: (985) 727-9924
Fax: (985) 400-5026

2915 S. Sherwood Forest Blvd., Suite B
Baton Rouge, LA 70816
Phone: (225) 292-7434
Fax: (225) 293-3651

3711 Cypress St. #2
West Monroe, LA 71291
Phone: (318) 397-2472

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the Entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Finding: *Procedures performed without exception.*

Board or Finance Committee

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

Finding: *Procedure performed without exception.*

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the Entity’s collections during the fiscal period.*

Finding: Procedure performed without exception.

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

Finding: Procedure performed without exception.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management’s corrective action plan at each meeting until the findings are considered fully resolved.

Finding: Procedure performed without exception.

Bank Reconciliations

- A. Obtain a listing of Entity bank accounts for the fiscal period from management and management’s representation that the listing is complete. Ask management to identify the Entity’s main operating account. Select the Entity’s main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Finding: Procedure performed without exception.

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

Finding: Procedure performed without exception.

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

Finding: Not applicable. None of the reconciling items on any bank reconciliations were outstanding for more than 12 months.

Collections (excluding electronic funds transfers)

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

Finding: Procedure performed without exception. There is only one deposit site.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Finding: Procedures performed without exception.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

Finding: Procedure performed without exception.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

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

Finding: Procedures performed without exception.

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

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

Finding: Procedure performed without exception. There is only one location.

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- b) At least two employees are involved in processing and approving payments to vendors;
- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

Finding: Procedures performed without exception.

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the Entity, and
- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Finding: Procedures performed without exception

- D. Using the Entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the Entity's policy, and (b) approved by the required number of authorized signers per the Entity's policy. Note: If no

electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Finding: Procedure performed without exception.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

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

Finding: Procedure performed without exception.

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

- a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Finding: Procedure performed without exception.

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

Finding: Procedure performed without exception.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Finding: Procedure performed without exception.

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

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

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Finding: *Procedures performed without exception.*

Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Finding: *Not applicable. The Council did not have any contracts initiated or renewed during the fiscal period.*

Payroll and Personnel

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

Finding: *Procedure performed without exception.*

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
- iii. Observe that any leave accrued or taken during the pay period is reflected in the Entity's cumulative leave records; and
- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

Finding: *Procedures performed without exception.*

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

Finding: *Procedure performed without exception.*

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

Finding: *Procedure performed without exception.*

Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

Finding: *Procedure performed without exception.*

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

Finding: *Not applicable. There were no changes to made to the ethics policy.*

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Finding: *Procedure performed without exception.*

Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

Finding: Not applicable. The Council did not have any outstanding debt at year-end.

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

Finding: Not applicable. The Council did not have any outstanding debt at year-end.

Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the Entity reported the misappropriation(s) to the legislative auditor and the Entity attorney of the parish in which the Entity is domiciled as required by R.S. 24:523.

Finding: Not applicable. The Council did not have any misappropriations of public funds and assets during the fiscal period.

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

Finding: Procedure performed without exception.

Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- i. Obtain and inspect the Entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the Entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

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

Finding: We performed the procedures and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Finding: We performed the procedure and discussed the results with management.

Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the Entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the Entity's premises if the Entity does not have a website).
- C. Obtain the Entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
 - i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

Finding: Not applicable. The Council is not subject to the sexual harassment statutes.

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

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

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

Griffin & Furman, LLC

Covington, Louisiana

December 4, 2025

WEST BATON ROUGE COUNCIL ON AGING

Schedule of Findings

For the Year Ended June 30, 2025

Not applicable.