

Catahoula Parish Council on Aging, Inc.

**Annual Financial Report
For the Year Ended June 30, 2020**



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December 29, 2020

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Catahoula Parish Council on Aging
Jonesville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Catahoula Parish Council on Aging, Inc., as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Catahoula Parish Council on Aging's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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



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INDEPENDENT ACCOUNTANTS' REPORT

December 29, 2020

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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the accompanying Managements' Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Supplemental Financial Information

The 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. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated December 29, 2020 on the results of our agreed-upon procedures.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

Catahoula Parish Council on Aging

Management's Discussion and Analysis For the Year Ended June 30, 2020

This section of the Catahoula Parish Council on Aging, Inc.'s annual financial report presents our discussion and analysis of the Catahoula Parish Council on Aging's financial performance during the year ended June 30, 2020.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Catahoula Parish Council on Aging, Inc.'s financial position and results of operations from differing perspectives, which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Catahoula Parish Council on Aging as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Catahoula Parish Council on Aging's assets and all of its liabilities (including long-term debt). Expenses incurred in connection with the operation of the Catahoula Parish Council on Aging's programs are reported as governmental activities. The governmental activities are financed by grants, fees and membership dues.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Catahoula Parish Council on Aging's most significant activities and are not intended to provide information for the Catahoula Parish Council on Aging as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Catahoula Parish Council on Aging's funds are all classified as governmental funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Catahoula Parish Council on Aging's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE CATAHOULA PARISH COUNCIL ON AGING AS A WHOLE

Government-wide financial data for the Catahoula Parish Council on Aging are presented as follows:

Net Position

A condensed version of the government-wide Statement of Net Position is presented as follows:

Catahoula Parish Council on Aging

Management's Discussion and Analysis For the Year Ended June 30, 2020

	June 30,	
	2020	2019
<u>Assets:</u>		
Current and Other Assets	\$ 60,410	\$ 23,302
Capital Assets	113,985	123,465
Total Assets	174,395	146,767
<u>Liabilities:</u>		
Current and Other Liabilities	650	12,089
Long-term Liabilities	----	----
Total Liabilities	650	12,089
<u>Net Position:</u>		
Invested in Capital Assets	113,985	123,465
Restricted	----	----
Unrestricted	59,760	11,213
Total Net Position	\$ 173,745	\$ 134,678

As the presentation appearing above demonstrates, a portion of the net position (34.4%) is unrestricted and may be used to meet ongoing obligations. In addition, the remaining net position (65.6%) is invested in capital assets.

Changes in Net Position

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

	June 30,	
	2020	2019
<u>Revenues:</u>		
Program Revenue:		
Operating Grants and Contributions	\$ 92,493	\$ 93,127
General Revenue:		
Unrestricted Grants and Contributions	135,788	73,289
Miscellaneous	12,036	13,511
Total Revenue	240,317	179,927

Catahoula Parish Council on Aging

Management's Discussion and Analysis For the Year Ended June 30, 2020

	<u>June 30,</u>	
	<u>2020</u>	<u>2019</u>
<u>Program Expenses:</u>		
Support Services	48,588	52,507
Nutrition Services	81,164	57,953
Caregiver Support	25,673	30,289
General Senior Activities and Administration	45,825	46,285
<u>Total Expenses</u>	<u>201,250</u>	<u>187,034</u>
Change in Net Position	39,067	(7,107)
<u>Net Position Beginning</u>	<u>134,678</u>	<u>141,785</u>
<u>Net Position Ending</u>	<u>\$ 173,745</u>	<u>\$ 134,678</u>

As presented above, the Catahoula Parish Council on Aging's net position changed due to the availability of additional resources.

FINANCIAL ANALYSIS OF THE CATAHOULA PARISH COUNCIL ON AGING'S FUNDS

Financial performance of the various funds was consistent with the government-wide performance described above. The only difference were the effects of timing differences related to reporting capital assets.

GENERAL FUND BUDGET HIGHLIGHTS

Budget were adopted in the manner prescribed by State Law.

CAPITAL ASSET ADMINISTRATION

Capital assets activity was limited to depreciating existing equipment and facilities. There were no acquisitions or significant disposals.

DEBT ADMINISTRATION

For the year ended June 30, 2020, debt was limited to short-term obligations.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, no significant factors are expected to affect further operations.

Catahoula Parish Council on Aging, Inc.

Statement of Net Position

June 30, 2020

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 28,240
Receivables (net)	32,170
Capital Assets, Net of Accumulated Depreciation	
Non-Depreciable	5,000
Depreciable	<u>108,985</u>
Total Assets	<u>174,395</u>
<u>LIABILITIES</u>	
Accounts Payable	253
Other Current Liabilities	<u>397</u>
Total Liabilities	<u>650</u>
<u>NET POSITION</u>	
Invested in Capital Assets	113,985
Unrestricted	<u>59,760</u>
Total Net Position (deficit)	<u><u>\$ 173,745</u></u>

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

Catahoula Parish Council on Aging, Inc.

Statement of Activities

For the Year Ended June 30, 2020

	<u>Expenses</u>	<u>Indirect Expense Allocation</u>	<u>Charges For Services</u>	<u>Program Revenue Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenue and Changes in Net Position</u>
<u>Governmental Activities</u>						
Health and Welfare						
Support Services						
Information and Assistance	\$ 5,976	\$ 4,810	\$ -	\$ 7,205	\$ -	\$ (3,581)
Outreach	3,323	2,677	-	4,008	-	(1,992)
Transportation	15,121	12,181	-	18,238	-	(9,064)
Other Services	2,493	2,007	-	3,006	-	(1,494)
Nutrition Services						
Congregate Meals	14,860	11,968	-	10,197	-	(16,631)
Home Delivered Meals	30,097	24,239	-	8,501	-	(45,835)
National Family caregiver Support						
Respite Care	8,708	7,014	-	10,719	-	(5,003)
Other Services	5,512	4,439	-	6,784	-	(3,167)
Covid 19 Pandemic Response	-	-	-	23,835	-	23,835
General Senior Activities and Administration						
	<u>115,160</u>	<u>(69,335)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,825)</u>
Total Governmental Activities	<u>201,250</u>	<u>-</u>	<u>-</u>	<u>92,493</u>	<u>-</u>	<u>(108,757)</u>
General Revenues						
Grants and Contributions not Restricted to Specific Programs						135,788
Miscellaneous						<u>12,036</u>
Total General Revenues						<u>147,824</u>
Change in Net Position						39,067
Net Position - Beginning						<u>134,678</u>
Net Position - Ending						<u>\$ 173,745</u>

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

Catahoula Parish Council on Aging, Inc.

Balance Sheet - Governmental Funds

June 30, 2020

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	Covid 19	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and Cash Equivalents	\$ 28,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,240
Receivables	-	4,930	-	489	2,916	23,835	-	32,170
Due From Other Funds	8,335	-	-	-	-	-	-	8,335
Prepaid Expenses	-	-	-	-	-	-	-	-
Total assets	\$ 36,575	\$ 4,930	\$ -	\$ 489	\$ 2,916	\$ 23,835	\$ -	\$ 68,745
Liabilities and Fund Balance								
Liabilities								
Accounts Payable	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253
Other Liabilities	397	-	-	-	-	-	-	397
Due to Other Funds	-	4,930	-	489	2,916	-	-	8,335
Total liabilities	650	4,930	-	489	2,916	-	-	8,985
Fund Balance								
Unassigned	35,925	-	-	-	-	23,835	-	59,760
Total Fund Balances	35,925	-	-	-	-	23,835	-	59,760
Total Liabilities and Fund Balance	\$ 36,575	\$ 4,930	\$ -	\$ 489	\$ 2,916	\$ 23,835	\$ -	\$ 68,745

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

Catahoula Parish Council on Aging, Inc.

Reconciliation of Governmental Fund Balance to Net Position

June 30, 2020

Total Fund Balances - Governmental Funds	\$	59,760
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		<u>113,985</u>
Net Position of Governmental Activities	\$	<u>173,745</u>

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

Catahoula Parish Council on Aging, Inc.

**Statement of Revenue, Expenditures and Changes in
Fund Balance - Governmental Funds
For the Year Ended June 30, 2020**

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	Covid 19	Other Governmental Funds	Total Governmental Funds
Revenues:								
Intergovernmental								
Governor's Office of Elderly Affairs								
Parish Council on Aging Funds	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Senior Center	25,000	-	-	-	-	-	-	25,000
Supplemental Senior Center	10,788	-	-	-	-	-	-	10,788
Cenla Area Agency on Aging	-	29,577	6,005	7,061	17,503	23,835	-	83,981
In Kind Support	2,880	2,880	2,400	1,440	-	-	-	9,600
Public Support	4,771	-	1,792	-	-	-	-	6,563
Other	4,386	-	-	-	-	-	-	4,386
Total revenues	<u>147,825</u>	<u>32,457</u>	<u>10,197</u>	<u>8,501</u>	<u>17,503</u>	<u>23,835</u>	<u>-</u>	<u>240,318</u>
Expenditures:								
Current								
Salaries	14,259	21,461	12,418	25,274	13,636	-	-	87,048
Fringe	1,426	2,118	1,361	2,472	1,203	-	-	8,580
Travel	76	3,026	62	8,711	2,236	-	-	14,111
Operating Services	11,886	10,287	7,734	11,030	5,909	-	-	46,846
Operating Supplies	5,820	5,378	759	1,716	710	-	-	14,383
In Kind Labor	2,880	2,880	2,400	1,440	-	-	-	9,600
Other	-	3,438	2,094	3,693	1,978	-	-	11,203
Capital Expenditures	-	-	-	-	-	-	-	-
Total expenditures	<u>36,347</u>	<u>48,588</u>	<u>26,828</u>	<u>54,336</u>	<u>25,672</u>	<u>-</u>	<u>-</u>	<u>191,771</u>
Other Financing Sources (Uses)								
Operating Transfers In	-	16,131	16,631	45,835	8,169	-	-	86,766
Operating Transfers Out	(86,766)	-	-	-	-	-	-	(86,766)
Total Other Financing Sources (Uses)	<u>(86,766)</u>	<u>16,131</u>	<u>16,631</u>	<u>45,835</u>	<u>8,169</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	24,712	-	-	-	-	23,835	-	48,547
Fund balance - Beginning of Year	<u>11,213</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,213</u>
Fund balance - End of Year	<u>\$ 35,925</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,835</u>	<u>\$ -</u>	<u>\$ 59,760</u>

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

Catahoula Parish Council on Aging, Inc.

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended June 30, 2020

Change in Fund Balances - Governmental Funds	S	48,547
<p>Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:</p>		
Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	<u>(9,480)</u>	<u>(9,480)</u>
Change in Net Position - Government-Wide Statement of Activities	S	<u>39,067</u>

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

Catahoula Parish Council on Aging

Notes to Financial Statements

June 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Catahoula Parish Council on Aging, Inc. is a non-profit organization organized under the Laws of the State of Louisiana. The primary function of the Council on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people.

The following is a summary of certain significant accounting policies and practices:

Financial Reporting Entity

The Catahoula Parish Council on Aging is considered a legally separate stand-alone government as defined by Generally Accepted Accounting Standards. The reporting entity is composed of the activities that are under the direct control of the Board of Directors. The Catahoula Parish Council on Aging is not financially accountable for any organizations that maintain separate legal standing; therefore, it has no component units.

Basic Financial Statements

All of the Catahoula Parish Council on Aging's operations are classified as governmental activities. Governmental activities involve government services that are normally supported by intergovernmental revenues and certain fees. The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the Catahoula Parish Council on Aging's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Catahoula Parish Council on Aging as a whole. The effect of interfund activity is eliminated from these financial statements. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fees, contributions associated with a particular function and most grants.

Fund Financial Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. The Catahoula Parish Council on Aging's major funds are described as follows:

- General Fund – The general fund is the primary operating fund and is used to account for all governmental activities that are not required to be presented elsewhere.
- Title III B – Accounts for funds dedicated to providing supportive services for seniors.
- Title C-1 – Reports activity associated with providing nutrition services at congregate meal sites.
- Title C-2 – Reports activity associated with providing nutrition services consisting of home delivered meals.
- Title III E – Accounts for funds dedicated to providing support services for caregivers.

Catahoula Parish Council on Aging

Notes to Financial Statements

June 30, 2020

- Covid 19 – Used exclusively for funds dedicated to pandemic response and relief.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 90 days of year end. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure of funds. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Accumulated Unpaid Vacation

Annual leave is earned by employees at varying rates based on length of service. Based on the Council's policies, employees do not have a vested interest in their leave balances. Accordingly, there are no liabilities associated with accumulated unpaid vacation.

Capital Assets

Capital assets include significant acquisitions of facilities and equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions. Capital assets are depreciated using the straight-line method and useful lives ranging from 3 years to 30 years.

Interfund Receivables and Payables

Amounts of cash held or disbursed by the General Fund on behalf of other funds are recorded as Interfund Payables and Receivables. These Interfund Payables and Receivables are eliminated from the government-wide financial statement presentation.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Catahoula Parish Council on Aging may deposit funds in demand deposits, interest-bearing

Catahoula Parish Council on Aging

Notes to Financial Statements

June 30, 2020

demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Coverage provided by the Federal Deposit Insurance Corporation eliminates Credit risk associated with bank deposits.

Use of Estimates

The preparation of financial statement 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.

Budgets

Budgets are adopted and occasionally amended by the Board of Directors in the manner prescribed by Louisiana Law and the Governor's Office of Elderly Affairs.

Allocation of Indirect Expenses

The Council reports all direct expenses by function and programs of functions in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function or program. Indirect expenses are recorded as direct costs of the Administration function. Indirect costs, including travel, operating services, operating supplies, and other administrative costs are allocated using a budget tool provided by the Governor's Office of Elderly Affairs which is based primarily on the relationship of direct costs a program bears to the total direct costs of all programs.

NOTE 2 – INTERNAL BALANCES AND ACTIVITY

The interfund receivables and payables at June 30, 2020 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 8,335	\$ ----
Special Revenue Funds:		
Title III-B	----	4,930
Title III C-1	----	----
Title III C-2	----	489
Title III-E	----	2,916
Total	\$ 8,335	\$ 8,335

Various funds deposit cash into a single bank account and money is disbursed from the account on behalf of these funds. This commingling of resources results in the interfund receivables and payables presented above.

Operating transfers for the year ended June 30, 2020 are presented as follows:

Catahoula Parish Council on Aging

Notes to Financial Statements

June 30, 2020

	Operating Transfers In	Operating Transfers Out	Net
General Fund	\$ ----	\$ 86,766	\$ (86,766)
Special Revenue Funds:			
Title III-B	16,131	----	16,131
Title III C-1	16,631	----	16,631
Title III C-2	45,835	----	45,835
Title III-E	8,169	----	8,169
Total	\$ 86,766	\$ 86,766	\$ ----

The transfers described above consist of unrestricted resources that were transferred to various special revenue funds for the purpose of enhancing activities supported by those funds.

NOTE 3 – CAPITAL ASSETS

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Non Depreciable Capital Assets:</u>				
Land	\$ 5,000	\$ ----	\$ ----	\$ 5,000
<u>Depreciable Capital Assets:</u>				
Furniture, Fixtures and Equipment	\$ 99,108	\$ ----	\$ ----	\$ 99,108
Buildings and Improvements	173,093	----	----	173,093
Less Accumulated Depreciation	(153,736)	(9,480)	----	(163,216)
Total Net of Depreciation	\$ 118,465	\$ (9,480)	\$ ----	\$ 108,985

Depreciable capital assets are limited to furniture, fixtures, equipment and improvements used in the administration of the Catahoula Parish Council on Aging's activities. Accordingly, depreciation expense, when applicable, is reported in the accompanying government-wide financial statements as a finance and administrative expense.

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at year end consisted entirely of funding that originated with the State of Louisiana. Based on collection experience, no allowance for doubtful accounts was necessary.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

During the year, no compensation was paid to any member of the Catahoula Parish Council on Aging's Board of Directors.

NOTE 7 - CASH

At June 30, 2020 the Catahoula Parish Council on Aging's cash balance is fully secured by FDIC insurance.

Catahoula Parish Council on Aging

Notes to Financial Statements

June 30, 2020

NOTE 8 - RISK MANAGEMENT:

The Catahoula Parish Council on Aging is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks of loss are covered by a comprehensive commercial insurance policy and worker's compensation insurance. Claims resulting from these risks have historically not exceeded insurance coverage.

NOTE 9 – CONTINGENCES

The Catahoula Parish Council on Aging receives state and federal assistance through various grant programs and contracts. Management is confident that all significant conditions have been met; however, grantor agencies routinely review grant activity and could request reimbursement if a dispute occurs regarding compliance with grant conditions.

NOTE 10 – SHORT-TERM OBLIGATIONS

Short-term debt is limited to a single note payable to a local financial institution. Activity related to the obligation is presented as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Short-Term Debt	\$ 11,000	\$ ----	\$ 11,000	\$ ----

Catahoula Parish Council on Aging, Inc.

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

General Fund

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ 37,500	\$ 100,000	\$ 100,000	-
Senior Center	25,000	25,000	25,000	-
Supplemental Senior Center	10,789	10,789	10,788	(1)
Cenla Area Agency on Aging	-	-	-	-
In Kind Support	2,880	2,880	2,880	-
Public Support	-	-	4,771	4,771
Other	-	-	4,386	4,386
Total revenues	<u>76,169</u>	<u>138,669</u>	<u>147,825</u>	<u>9,156</u>
<u>Expenditures:</u>				
Current				
Salaries	12,612	22,159	14,259	7,900
Fringe	1,223	2,006	1,426	580
Travel	15	195	76	119
Operating Services	4,436	9,038	11,886	(2,848)
Operating Supplies	2,618	2,986	5,820	(2,834)
In Kind Labor	2,880	2,880	2,880	-
Other	1,446	12,848	-	12,848
Capital Expenditures	-	-	-	-
Total expenditures	<u>25,230</u>	<u>52,112</u>	<u>36,347</u>	<u>15,765</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	(50,939)	(86,557)	(86,766)	(209)
Total Other Financing Sources (Uses)	<u>(50,939)</u>	<u>(86,557)</u>	<u>(86,766)</u>	<u>(209)</u>
Net Change in Fund Balances	-	-	24,712	24,712
Fund balance - Beginning of Year	<u>11,213</u>	<u>11,213</u>	<u>11,213</u>	<u>-</u>
Fund balance - End of Year	<u>\$ 11,213</u>	<u>\$ 11,213</u>	<u>\$ 35,925</u>	<u>\$ 24,712</u>

Catahoula Parish Council on Aging, Inc.

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

Title III-B

For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	-
Senior Center	-	-	-	-
Supplemental Senior Center	-	-	-	-
Cenla Area Agency on Aging	29,577	29,577	29,577	-
In Kind Support	2,880	2,880	2,880	-
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>32,457</u>	<u>32,457</u>	<u>32,457</u>	<u>-</u>
<u>Expenditures:</u>				
Current				
Salaries	27,549	24,925	21,461	3,464
Fringe	2,672	2,257	2,118	139
Travel	3,663	2,408	3,026	(618)
Operating Services	19,065	15,077	10,287	4,790
Operating Supplies	3,925	4,502	5,378	(876)
In Kind Labor	2,880	2,880	2,880	-
Other	3,631	2,448	3,438	(990)
Capital Expenditures	-	-	-	-
Total expenditures	<u>63,385</u>	<u>54,497</u>	<u>48,588</u>	<u>5,909</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	30,928	22,040	16,131	(5,909)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>30,928</u>	<u>22,040</u>	<u>16,131</u>	<u>(5,909)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	-	-	-	-
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Catahoula Parish Council on Aging, Inc.

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

Title III C-1

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	12,015	18,172	6,005	(12,167)
In Kind Support	2,400	2,400	2,400	-
Public Support	-	-	-	-
Other	49	-	1,792	1,792
Total revenues	<u>14,464</u>	<u>20,572</u>	<u>10,197</u>	<u>(10,375)</u>
<u>Expenditures:</u>				
Current				
Salaries	10,598	15,717	12,418	3,299
Fringe	1,028	1,423	1,361	62
Travel	13	157	62	95
Operating Services	5,482	9,833	7,734	2,099
Operating Supplies	1,830	2,128	759	1,369
In Kind Labor	2,400	2,400	2,400	-
Other	1,298	1,489	2,094	(605)
Capital Expenditures	-	-	-	-
Total expenditures	<u>22,649</u>	<u>33,147</u>	<u>26,828</u>	<u>6,319</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	8,185	12,575	16,631	4,056
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>8,185</u>	<u>12,575</u>	<u>16,631</u>	<u>4,056</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Catahoula Parish Council on Aging, Inc.

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

Title III C-2

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	29,316	-	7,061	7,061
In Kind Support	1,440	1,440	1,440	-
Public Support	-	-	-	-
Other	-	250	-	(250)
Total revenues	<u>30,756</u>	<u>1,690</u>	<u>8,501</u>	<u>6,811</u>
<u>Expenditures:</u>				
Current				
Salaries	15,489	18,566	25,274	(6,708)
Fringe	1,502	1,681	2,472	(791)
Travel	6,379	20,487	8,711	11,776
Operating Services	5,799	12,849	11,030	1,819
Operating Supplies	481	798	1,716	(918)
In Kind Labor	1,440	1,440	1,440	-
Other	1,890	3,527	3,693	(166)
Capital Expenditures	-	-	-	-
Total expenditures	<u>32,980</u>	<u>59,348</u>	<u>54,336</u>	<u>5,012</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	2,224	57,658	45,835	(11,823)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,224</u>	<u>57,658</u>	<u>45,835</u>	<u>(11,823)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Catahoula Parish Council on Aging, Inc.

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

Title III E

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	17,503	17,503	17,503	-
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>17,503</u>	<u>17,503</u>	<u>17,503</u>	<u>-</u>
<u>Expenditures:</u>				
Current				
Salaries	16,544	16,069	13,636	2,433
Fringe	1,605	1,455	1,203	252
Travel	2,242	5,014	2,236	2,778
Operating Services	4,766	6,887	5,909	978
Operating Supplies	395	495	710	(215)
In Kind Labor	-	-	-	-
Other	1,553	1,407	1,978	(571)
Capital Expenditures	-	-	-	-
Total expenditures	<u>27,105</u>	<u>31,327</u>	<u>25,672</u>	<u>5,655</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	9,602	13,824	8,169	(5,655)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>9,602</u>	<u>13,824</u>	<u>8,169</u>	<u>(5,655)</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Catahoula Parish Council on Aging, Inc.

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget vs Actual

Covid 19

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	-	23,835	23,835	-
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>-</u>	<u>23,835</u>	<u>23,835</u>	<u>-</u>
<u>Expenditures:</u>				
Current				
Salaries	-	-	-	-
Fringe	-	-	-	-
Travel	-	-	-	-
Operating Services	-	-	-	-
Operating Supplies	-	-	-	-
In Kind Labor	-	-	-	-
Other	-	-	-	-
Capital Expenditures	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(19,540)	-	19,540
Total Other Financing Sources (Uses)	<u>-</u>	<u>(19,540)</u>	<u>-</u>	<u>19,540</u>
Net Change in Fund Balances	-	4,295	23,835	19,540
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ 4,295</u>	<u>\$ 23,835</u>	<u>\$ 19,540</u>

Catahoula Parish Council on Aging, Inc.

***Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the year ended June 30, 2020***

Agency Head (Executive Director) -

	Jeff Bean	Dave Carlton
Purpose:		
Compensation	<u>\$ 18,420</u>	<u>\$ 21,875</u>
Reimbursements		
Mileage	<u>-</u>	<u>165</u>
Travel	<u>-</u>	<u>-</u>
Total	<u><u>\$ 18,420</u></u>	<u><u>\$ 22,040</u></u>



December 29, 2020

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Catahoula Parish Council on Aging
Jonesville, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Catahoula Parish Council on Aging, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Catahoula Parish Council on Aging's compliance with certain laws and regulations during the year ended June 30, 2020, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Our review of the general ledger and inquiries of management found no transactions that met the scope of the public bid law.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of the Board Members as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the Board Members and employees, as well as their immediate families.



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Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

Finding 2020-001

Procedures related to Ethics for Public Officials and Public Employees were not completed because management has not provided the following information.

- *A list furnishing the identity of immediate family members of Board Members.*
- *A list of outside business interest of Board Members*
- *A complete listing of disbursements.*

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with a listing of all employees paid during the period under examination.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

See Finding 2020-001 as presented above.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

See Finding 2020-001 as presented above.

BUDGETING

6. Obtained a copy of the legally adopted budget and all amendments.

Copies of the budget were provided.

7. Trace the budget adoption and amendments to the minute book.

Finding 2020-002:

Minutes documenting adoption of the budget were not provided.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Unfavorable variances were within limits permitted by Law.

ACCOUNTING AND REPORTING

9. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee.

Finding 2020-003:

Procedures related to Accounting and Reporting were not completed because documentation supporting disbursements has not been provided.

(b) determine if payments were properly coded to the correct fund and general ledger account.

See Finding 2020-003 presented above.

(c) determine whether payments received approval from proper authorities.

See Finding 2020-003 presented above.

MEETINGS

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Catahoula Parish Council on Aging is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

DEBT

11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected the bank deposits for the period under examination and noted no debt proceeds received.

ADVANCES AND BONUSES

12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

Our review of the payroll records and board minutes for the year found that no employees received payments that would constitute a bonus, advance or gift.

Prior-Year Comments

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

There were no suggestions, exceptions, recommendations, and/or comments in connection with the previous engagement.

CATAHOULA PARISH COUNCIL ON AGING, INC.
DECEMBER 29, 2020

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

This report is intended solely for the use of management the Catahoula Parish Council on Aging and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Rozier, McKay & Willis
Certified Public Accountants

**CATAHOULA PARISH COUNCIL ON AGING
MANAGEMENT’S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2020**

SECTION I - Review Report	
No findings were reported.	Response – N/A
SECTION II - Attestation Report	
<p><u>2020-001: Ethic for Public Officials and Employees</u> Procedures related to Ethics for Public Officials and Public Employees were not completed because management has not provided the following information.</p> <ul style="list-style-type: none"> • A list furnishing the identity of immediate family members of Board Members. • A list of outside business interest of Board Members • A complete listing of disbursements. <p><u>2020-002: Minutes Documenting Budget Adoption</u> Minutes documenting adoption of the budget were not provided.</p> <p><u>2020-003: Accounting and Reporting</u> Procedures related to Accounting and Reporting were not completed because documentation supporting disbursements has not been provided.</p>	<p><u>2020-001: Management’s Response</u> Management’s response was not available at the time the report was submitted.</p> <p><u>2020-002: Minutes Documenting Budget Adoption</u> Management’s response was not available at the time the report was submitted.</p> <p><u>2020-003: Accounting and Reporting</u> Management’s response was not available at the time the report was submitted.</p>
SECTION III –Management Letter	
No findings were reported.	Response – N/A

CATAHOULA PARISH COUNCIL ON AGING

SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED JUNE 30, 2020

SECTION I - Review Report	
No findings were reported.	Response – N/A
SECTION II - Attestation Report	
No findings were reported.	Response – N/A
SECTION III –Management Letter	
No findings were reported.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE

FOR THE YEAR ENDED JUNE 30, 2020

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)**

Rozier, McKay & Willis
Post Office Box 12178
Alexandria, LA 71315

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2288, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:38.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

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

Yes No

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

Yes No

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

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.
Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.
Yes No

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.
Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.
Yes No

We have evaluated our compliance with these laws and regulations prior to making these representations.
Yes No

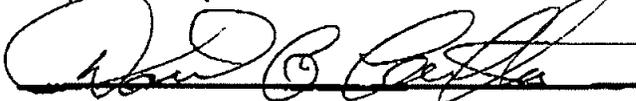
We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.
Yes No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.
Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.
Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.
Yes No

The previous responses have been made to the best of our belief and knowledge.

 Executive Director, 12-30-2020 Date