

CENLA AREA AGENCY ON AGING, INC.

***FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020***



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December 14, 2020

Independent Auditors' Report

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

We have audited the accompanying financial statements of the Cenla Area Agency on Aging (a nonprofit organization) which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

Cenla Area Agency on Aging
December 14, 2020

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 14, 2020, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an

Cenla Area Agency on Aging
December 14, 2020

integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cenla Area Agency on Aging's internal control over financial reporting and compliance.



ROZIER, McKAY & WILLIS
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Statement of Financial Position ***June 30, 2020***

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 1,193,321
Receivables	23,563
Prepaid Expenses	1,438
Other Assets	<u>4,012</u>
Total Current Assets	1,222,334

Property and Equipment, net	<u>136,126</u>
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Total Assets	<u><u>\$ 1,358,460</u></u>
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LIABILITIES & NET ASSETS

Current Liabilities

Accounts and Other Payables	\$ 445,097
Compensated Absences Payable	<u>29,564</u>
Total Liabilities	<u>474,661</u>

Net Assets

Without Donor Restrictions	442,241
With Donor Restrictions	<u>441,558</u>
Total Net Assets	<u>883,799</u>

Total Liabilities and Net Assets	<u><u>\$ 1,358,460</u></u>
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The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Statement of Activities

For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Public Support, Revenues, and Reclassifications</u>			
Grants - Governor's Office of Elderly Affairs	\$ -	\$ 4,768,901	\$ 4,768,901
Grants - Corp. for National & Community Service	-	306,198	306,198
Grants - Other	-	25,000	25,000
Interest Income	546	-	546
Miscellaneous	40,456	12,424	52,880
Net Assets Released From Restrictions	5,019,165	(5,019,165)	-
Total	5,060,167	93,358	5,153,525
<u>Expenses</u>			
Program Services			
Governor's Office of Elderly Affairs			
Title III B Ombudsman	195,341	-	195,341
Title III C Area Agency Administration	287,606	-	287,606
Louisiana Medication Assistance	176,420	-	176,420
Title III B Services	671,041	-	671,041
Title C-1 Congregate Meals	894,338	-	894,338
Title C-2 Home Delivered Meals	1,509,589	-	1,509,589
Title C-1 and C-2 COVID Funding	478,623	-	478,623
Title III D Disease Prevention and Health Promotion	56,699	-	56,699
Title III E Caregiver Support	327,878	-	327,878
MIPPA	5,100	-	5,100
Total G.O.E.A.	4,602,635	-	4,602,635
Foster Grandparent Program	313,622	-	313,622
SHIIP Region III	-	-	-
Total Program Expenses	4,916,257	-	4,916,257
Support Services			
General and Administrative	25,576	-	25,576
Total Expenses	4,941,833	-	4,941,833
Change in Net Assets	118,334	93,358	211,692
Net Assets - Beginning	323,907	348,200	672,107
Net Assets - Ending	\$ 442,241	\$ 441,558	\$ 883,799

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

CENLA AREA AGENCY ON AGING

Statement of Functional Expenses For the Year Ending June 30, 2020

	<u>Governor's Office of Elderly Affairs</u>	<u>Foster Grandparent Program</u>	<u>Subtotal</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	398,433	50,752	449,185	-	449,185
Fringe Benefits	100,133	5,555	105,688	-	105,688
Travel	37,920	3,729	41,649	-	41,649
Operating Services	96,118	953	97,071	18,610	115,681
Operating Supplies	67,568	2,003	69,571	-	69,571
Other	52,996	2,406	55,402	-	55,402
Grants to Sub-recipients	3,849,467	-	3,849,467	-	3,849,467
Foster Grandparent Direct Expense					
Stipends	-	171,387	171,387	-	171,387
Travel	-	31,708	31,708	-	31,708
Other	-	45,129	45,129	-	45,129
Expenses before Depreciation	<u>4,602,635</u>	<u>313,622</u>	<u>4,916,257</u>	<u>18,610</u>	<u>4,934,867</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,966</u>	<u>6,966</u>
Ending net assets (deficit)	<u><u>4,602,635</u></u>	<u><u>313,622</u></u>	<u><u>4,916,257</u></u>	<u><u>25,576</u></u>	<u><u>4,941,833</u></u>

CENLA AREA AGENCY ON AGING

Statement of Cash Flows

For the Year Ended June 30, 2020

Operating Activities

Change in Net Assets	\$ 211,692
Adjustments to Reconcile Change in Net Assets to Cash Provided by Operating Activities	
Depreciation	6,966
(Increase) Decrease in Accounts Receivable	38,964
(Increase) Decrease in Prepaid Expense	2,310
(Increase) Decrease in Other Assets	(1,766)
Increase (Decrease) in Accounts Payable	184,196
Change in Compensated Absences	<u>6,658</u>
Net Cash Provided by Operating Activities	<u>449,020</u>

Investing Activities

Purchases of Equipment	<u>(25,448)</u>
Net Cash Provided by Investing Activities	<u>(25,448)</u>

Net Increase (Decrease) in Cash and Cash Equivalents	423,572
Cash and Cash Equivalents - Beginning	<u>769,749</u>
Cash and Cash Equivalents - Ending	<u>\$ 1,193,321</u>

Supplemental Data:

For the year ended June 30, 2020, no amounts were paid for interest and no payments were made for income taxes. Furthermore, there were no non-cash investing or financing activities.

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2020

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

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

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

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

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

BASIS OF PRESENTATION

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

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

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

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

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

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2020

PROMISES TO GIVE:

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

CASH AND CASH EQUIVALENTS:

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

LAND, BUILDINGS AND EQUIPMENT:

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

DONATIONS

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

COMPENSATED ABSENCES

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

ADVERTISING

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

NOTE 2 - CASH

Amounts reported as cash at June 30, 2020 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Miscellaneous	1,000	----
Interest bearing demand deposits	1,192,021	1,246,079
<u>Total Cash</u>	<u>\$1,193,321</u>	<u>\$1,246,079</u>

Funds on deposit with financial institutions exceeded available Federal Deposit Insurance Coverage by approximately \$996,079. However, the uninsured deposits are secured by pledged securities with a market value of \$1,016,728 at June 30, 2020. Louisiana imposes a statutory requirement on the

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2020

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

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables are considered entirely collectible and there is no allowance for doubtful accounts. Furthermore, receivables are expected to be fully collected within one year. Receivables at June 30, 2020 are summarized as follows:

Receivables from sub-recipient organizations	\$ 20,912
Government Office of Elderly Affairs	1,450
Louisiana Department of Insurance	1,194
<hr/>	
Receivables	\$ 23,556

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment utilized by the Agency at June 30, 2020 is presented as follows:

Office furniture and equipment	\$ 24,116
Office building	213,447
<hr/>	
Total	237,563
Accumulated Depreciation	(101,437)
<hr/>	
Property and Equipment, net	\$ 136,126

For the year ended June 30, 2020, depreciation expense totaled \$6,966.

NOTE 5 - COMPENSATION OF BOARD MEMBERS

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

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

A portion of the Agency's funds are provided by the Governor's Office of Elderly Affairs through the Nutritional Services Incentive Program and its predecessors. These funds are restricted for supporting the Agency's nutrition programs and are presented as net assets with donor restrictions.

NOTE 7 – RETIREMENT BENEFITS

The Agency provides a defined contribution retirement plan, which is funded by employee contributions and matching contributions provided by the Agency. The expense incurred for matching contributions totaled \$6,646.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2020

NOTE 8 – CONTINGENCIES

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

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

NOTE 10 – MANAGEMENT'S REVIEW

Management has evaluated subsequent events through December 14, 2020, which is the date the financial statements were available to be issued. There were no subsequent events that require recording or disclosure in the financial statements for the year ended June 30, 2020.



December 14, 2020

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cenla Area Agency on Aging (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2020.

Internal Control Over Financial Reporting

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

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

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



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

Cenla Area Agency on Aging
December 14, 2020

weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ROZIER, McKAY & WILLIS
Certified Public Accountants



**Rozier McKay
& Willis** | CERTIFIED PUBLIC
ACCOUNTANTS

December 14, 2020

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

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

Report on Compliance for Each Major Federal Program

We have audited Cenla Area Agency on Aging's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cenla Area Agency on Aging's major federal programs for the year ended June 30, 2020. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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



1407 Peterman Drive
Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
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Cenla Area Agency on Aging
December 14, 2020

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

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

Opinion on Each Major Federal Program

In our opinion, Cenla Area Agency on Aging complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

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

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Cenla Area Agency on Aging
December 14, 2020

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



ROZIER, McKAY & WILLIS
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Costs For the year ended June 30, 2020

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the financial statements for the Cenla Area Agency on Aging as of June 30, 2020 and for the year then ended expressed an unmodified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance, expressed an unmodified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2020 are presented as follows:

Department of Health and Human Services – Aging Cluster

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

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

CFDA No. 93.053, Nutrition Services Incentive Program

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

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

- None

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

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan For the year ended June 30, 2020

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

CENLA AREA AGENCY ON AGING

***Schedule of Prior Year Findings and Questioned Costs
For the year ended June 30, 2020***

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

CENLA AREA AGENCY ON AGING

Departmentalized Statement of Activities Governor's Office of Elderly Affairs Programs For the Year Ending June 30, 2020

	Title III B	Title III C	Louisiana	Title III B	Title III C		COVID	N.S.I.P.	Title	Title	MIPPA	Total G.O.E.A.
	Ombudsman	Area Agency Admin.	Medication Assistance	Services	C-1	C-2	C-1 & C-2		III D	III E		
<u>Support, Revenues and Transfers</u>												
Governor's Office of Elderly Affairs	195,341	\$ 313,054	\$ 176,420	\$ 671,041	803,726	\$ 1,247,002	\$ 478,623	\$ 441,557	56,699	\$ 327,878	57,560	\$ 4,768,901
Miscellaneous	-	-	-	-	5,000	-	-	-	-	-	-	5,000
Total Support, Revenues and Transfers	195,341	313,054	176,420	671,041	808,726	1,247,002	478,623	441,557	56,699	327,878	57,560	4,773,901
<u>Expenses</u>												
Salaries	116,658	153,271	82,033	19,264	-	-	-	-	27,207	-	-	398,433
Fringe benefits	29,186	40,723	19,294	4,737	-	-	-	-	6,193	-	-	100,133
Travel	11,390	10,145	11,404	-	-	-	-	-	4,981	-	-	37,920
Operating services	14,464	36,663	28,403	1,470	5,000	-	-	-	7,482	-	2,636	96,118
Operating supplies	19,205	9,670	24,717	901	-	-	-	-	10,621	-	2,454	67,568
Other	4,438	37,134	10,569	630	-	-	-	-	215	-	10	52,996
Grants to sub-recipients:												
Avoyelles Council on Aging	-	-	-	64,694	2,065	48,238	45,900	-	-	34,726	-	195,623
Catahoula Council on Aging	-	-	-	29,577	6,005	7,061	23,835	-	-	17,503	-	83,981
Concordia Council on Aging	-	-	-	25,296	-	-	17,897	-	-	13,097	-	56,290
Grant Council on Aging	-	-	-	33,545	16,969	3,709	27,042	-	-	19,850	-	101,115
Allen Council on Aging	-	-	-	38,297	15,960	17,005	29,340	-	-	493	-	101,095
Legal Services on Central Louisiana	-	-	-	33,251	-	-	-	-	-	-	-	33,251
Lasalle Council on Aging	-	-	-	28,546	14,774	-	23,357	-	-	16,991	-	83,668
Rapides Council on Aging	-	-	-	109,848	-	-	64,614	-	-	73,176	-	247,638
Rapides Senior Center	-	-	-	-	-	-	21,969	-	-	-	-	21,969
Winn Council on Aging	-	-	-	41,205	36,040	32,672	31,398	-	-	24,383	-	165,698
Bateman - Caterer	-	-	-	27,796	526,549	1,048,293	22,690	-	-	10,048	-	1,635,376
Trio Community Meals	-	-	-	55,290	249,109	318,346	27,240	-	-	27	-	650,012
Companion Care of SW LA	-	-	-	-	-	-	-	-	-	22,170	-	22,170
Faith & Hope Ind. Living	-	-	-	-	-	-	-	-	-	56,088	-	56,088
East Carroll Council on Aging	-	-	-	17,851	12,170	21,971	15,412	-	-	3,555	-	70,959
Franklin Council on Aging	-	-	-	25,517	-	445	25,098	-	-	7,300	-	58,360
Jackson Council on Aging	-	-	-	22,789	-	5,211	22,021	-	-	14,218	-	64,239
Madison Council on Aging	-	-	-	23,606	9,697	-	17,683	-	-	-	-	50,986
Richland Council on Aging	-	-	-	24,996	-	6,638	22,830	-	-	7,157	-	61,621
Tensas Council on Aging	-	-	-	14,720	-	-	8,937	-	-	3,548	-	27,205
Union Council on Aging	-	-	-	27,215	-	-	31,360	-	-	3,548	-	62,123
Total expenses	195,341	287,606	176,420	671,041	894,338	1,509,589	478,623	-	56,699	327,878	5,100	4,602,635
Transfers In (Out)	-	(25,448)	-	-	85,612	262,587	-	(348,199)	-	-	(52,460)	(77,908)
Change in Net Assets	-	-	-	-	-	-	-	93,358	-	-	-	93,358
Beginning net assets (deficit)	-	-	-	-	-	-	-	363,643	-	-	-	363,643
Ending net assets (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 457,001	\$ -	\$ -	\$ -	\$ 457,001

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIB Ombudsman

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 195,341</u>	<u>\$ 195,341</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	116,655	116,658	(3)
Fringe benefits	29,607	29,186	421
Travel	11,000	11,390	(390)
Operating services	21,094	14,464	6,630
Operating supplies	10,524	19,205	(8,681)
Other	<u>6,531</u>	<u>4,438</u>	<u>2,093</u>
Total expenses	<u>195,411</u>	<u>195,341</u>	<u>70</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (70)</u>	<u>\$ -</u>	<u>\$ 70</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIIC Area Agency Administration

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 313,054</u>	<u>\$ 313,054</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	160,101	153,271	6,830
Fringe benefits	40,634	40,723	(89)
Travel	9,000	10,145	(1,145)
Operating services	30,318	36,663	(6,345)
Operating supplies	6,447	9,670	(3,223)
Other	<u>41,181</u>	<u>37,134</u>	<u>4,047</u>
Total expenses	<u>287,681</u>	<u>287,606</u>	<u>75</u>
Transfers	<u>-</u>	<u>(25,448)</u>	<u>(25,448)</u>
Change in Net Assets	<u>\$ 25,373</u>	<u>\$ -</u>	<u>\$ (25,373)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Louisiana Medication Assistance For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 176,420</u>	<u>\$ 176,420</u>	<u>\$ -</u>
<u>Expenses</u>			
Salaries	74,157	82,033	(7,876)
Fringe benefits	18,821	19,294	(473)
Travel	11,000	11,404	(404)
Operating services	27,438	28,403	(965)
Operating supplies	32,768	24,717	8,051
Other	<u>12,271</u>	<u>10,569</u>	<u>1,702</u>
Total expenses	<u>176,455</u>	<u>176,420</u>	<u>35</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (35)</u>	<u>\$ -</u>	<u>\$ 35</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Title IIIB Support Services For the year ended June 30, 2020

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 671,041	\$ 671,041	\$ -
<u>Expenses</u>			
Salaries	18,045	19,264	(1,219)
Fringe benefits	4,580	4,737	(157)
Travel	-	-	-
Operating services	2,507	1,470	1,037
Operating supplies	493	901	(408)
Other	1,429	630	799
Grants to sub-recipients:			
Avoyelles Council on Aging	64,694	64,694	-
Catahoula Council on Aging	29,577	29,577	-
Concordia Council on Aging	25,296	25,296	-
Grant Council on Aging	33,545	33,545	-
Allen Council on Aging	38,297	38,297	-
Legal Service of Cenla	33,251	33,251	-
Lasalle Council on Aging	28,546	28,546	-
Rapides Council on Aging	109,848	109,848	-
Winn Council on Aging	41,205	41,205	-
Bateman	27,796	27,796	-
Trio Community Meals	55,290	55,290	-
East Carroll Council on Aging	17,851	17,851	-
Franklin Council on Aging	25,517	25,517	-
Jackson Council on Aging	22,789	22,789	-
Madison Council on Aging	23,606	23,606	-
Richland Council on Aging	24,996	24,996	-
Tensas Council on Aging	14,720	14,720	-
Union Council on Aging	27,215	27,215	-
Total expenses	671,093	671,041	52
Transfers	-	-	-
Change in Net Assets	\$ (52)	\$ -	\$ 52

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	\$ 803,726	803,726	\$ -
Miscellaneous	-	5,000	5,000
Total Revenue	<u>803,726</u>	<u>808,726</u>	<u>5,000</u>
Expenses			
Operating Services	-	5,000	(5,000)
Grants to sub-recipients:			
Avoyelles Council on Aging	2,065	2,065	-
Catahoula Council on Aging	6,005	6,005	-
Concordia Council on Aging	-	-	-
Grant Council on Aging	16,969	16,969	-
Allen Council on Aging	15,960	15,960	-
Lasalle Council on Aging	14,774	14,774	-
Winn Council on Aging	36,040	36,040	-
Bateman	526,549	526,549	-
Trio Community Meals	249,109	249,109	-
East Carroll Council on Aging	12,170	12,170	-
Madison Council on Aging	9,697	9,697	-
Total expenses	<u>889,338</u>	<u>894,338</u>	<u>(5,000)</u>
Transfers	<u>-</u>	<u>85,612</u>	<u>85,612</u>
Change in Net Assets	<u>\$ (85,612)</u>	<u>\$ -</u>	<u>\$ 85,612</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-2

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 1,247,002</u>	<u>\$ 1,247,002</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	48,238	48,238	-
Catahoula Council on Aging	7,061	7,061	-
Grant Council on Aging	3,709	3,709	-
Allen Council on Aging	17,005	17,005	-
Winn Council on Aging	32,672	32,672	-
Bateman	1,048,293	1,048,293	-
Trio Community Meals	318,346	318,346	-
East Carroll Council on Aging	21,971	21,971	-
Franklin Council on Aging	445	445	-
Jackson Council on Aging	5,211	5,211	-
Richland Council on Aging	<u>6,638</u>	<u>6,638</u>	<u>-</u>
Total expenses	<u>1,509,589</u>	<u>1,509,589</u>	<u>-</u>
Tranfers	<u>240,489</u>	<u>262,587</u>	<u>22,098</u>
Change in Net Assets	<u>\$ (22,098)</u>	<u>\$ -</u>	<u>\$ 22,098</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III C-1 & C-2 COVID Funds

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 478,623</u>	<u>478,623</u>	<u>\$ -</u>
<u>Expenses</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	45,900	45,900	-
Catahoula Council on Aging	23,835	23,835	-
Concordia Council on Aging	17,897	17,897	-
Grant Council on Aging	27,042	27,042	-
Allen Council on Aging	29,340	29,340	-
Legal Service of Cenla	-	-	-
Lasalle Council on Aging	23,357	23,357	-
Rapides Council on Aging	64,614	64,614	-
Rapides Senior Center	21,969	21,969	-
Winn Council on Aging	31,398	31,398	-
Bateman	22,690	22,690	-
Trio Community Meals	27,240	27,240	-
East Carroll Council on Aging	15,412	15,412	-
Franklin Council on Aging	25,098	25,098	-
Jackson Council on Aging	22,021	22,021	-
Madison Council on Aging	17,683	17,683	-
Richland Council on Aging	22,830	22,830	-
Tensas Council on Aging	8,937	8,937	-
Union Council on Aging	31,360	31,360	-
Total expenses	<u>478,623</u>	<u>478,623</u>	<u>-</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual Nutritional Services Incentive Program For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 441,554	\$ 441,557	\$ 3
Miscellaneous	<u>15,449</u>	<u>-</u>	<u>(15,449)</u>
	457,003	441,557	(15,446)
<u>Expenses</u>			
Bateman	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>
Transfers	<u>-</u>	<u>(348,199)</u>	<u>(348,199)</u>
Change in Net Assets	<u>\$ 457,003</u>	<u>\$ 93,358</u>	<u>\$ (363,645)</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title IIID

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	\$ 56,699	56,699	\$ -
Service Contracts	-	-	-
	<u>56,699</u>	<u>56,699</u>	<u>-</u>
<u>Expenses</u>			
Salaries	25,557	27,207	(1,650)
Fringe benefits	6,486	6,193	293
Travel	4,950	4,981	(31)
Operating services	7,665	7,482	183
Operating supplies	10,205	10,621	(416)
Other	1,897	215	1,682
	<u>56,760</u>	<u>56,699</u>	<u>61</u>
Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (61)</u>	<u>\$ -</u>	<u>\$ 61</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

Title III E

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Governor's Office of Elderly Affairs	<u>\$ 327,878</u>	<u>\$ 327,878</u>	<u>\$ -</u>
Expenses			
Grants to sub-recipients:			
Avoyelles Council on Aging	34,726	34,726	-
Catahoula Council on Aging	17,503	17,503	-
Concordia Council on Aging	13,097	13,097	-
Grant Council on Aging	19,850	19,850	-
Allen Council on Aging	493	493	-
Lasalle Council on Aging	16,991	16,991	-
Rapides Council on Aging	73,176	73,176	-
Winn Council on Aging	24,383	24,383	-
Bateman	10,048	10,048	-
Trio Community Meals	27	27	-
Companion Care of SW LA	22,170	22,170	-
Faith & Hope Independent Living	56,088	56,088	-
East Carroll Council on Aging	3,555	3,555	-
Franklin Council on Aging	7,300	7,300	-
Jackson Council on Aging	14,218	14,218	-
Richland Council on Aging	7,157	7,157	-
Tensas Council on Aging	3,548	3,548	-
Union Council on Aging	<u>3,548</u>	<u>3,548</u>	<u>-</u>
Total expenses	<u>327,878</u>	<u>327,878</u>	<u>-</u>
Change in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Activities - Budget and Actual

MIPPA

For the year ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Governor's Office of Elderly Affairs	<u>\$ 56,160</u>	<u>57,560</u>	<u>\$ 1,400</u>
<u>Expenses</u>			
Salaries	8,740	-	8,740
Fringe benefits	2,218	-	2,218
Travel	-	-	-
Operating services	1,646	2,636	(990)
Operating supplies	10,822	2,454	8,368
Other	809	10	799
Total expenses	<u>24,235</u>	<u>5,100</u>	<u>19,135</u>
Transfers	<u>-</u>	<u>(52,460)</u>	<u>(52,460)</u>
Change in Net Assets	<u>\$ 31,925</u>	<u>\$ -</u>	<u>\$ (31,925)</u>

CENLA AREA AGENCY ON AGING

Statement of Changes in Property and Equipment For the year ended June 30, 2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Property and Equipment</u>				
Office Furniture and Equipment	\$ 21,243	\$ 2,873	\$ -	\$ 24,116
Office Building	<u>190,872</u>	<u>22,575</u>	<u>-</u>	<u>213,447</u>
Total	212,115	25,448	-	237,563
Accumulated Depreciation	<u>(94,471)</u>	<u>(6,966)</u>	<u>-</u>	<u>(101,437)</u>
Property and Equipment, net	<u>\$ 117,644</u>	<u>\$ 18,482</u>	<u>\$ -</u>	<u>\$ 136,126</u>

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards For the year ended June 30, 2020

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Federal Expenditures	Expenditures to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Aging Cluster					
Title IIIB - Ombudsman	93.044	6/30/20	\$ 152,490	\$ 152,490	\$ -
Title IIIB - Support Services	93.044	6/30/20	582,314	582,314	457,928
Subtotal - CFDA 93.044			<u>734,804</u>	<u>734,804</u>	<u>457,928</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/20	234,790	234,790	-
Title IIIC-1 & IIIC-2 COVID Stimulus	93.045	6/30/20	478,623	478,623	428,693
C-1 Congregate Meals	93.045	6/30/20	615,934	615,934	87,118
C-2 In-Home Delivered Meals	93.045	6/30/20	462,987	462,987	53,074
Subtotal - CFDA 93.045			<u>1,792,334</u>	<u>1,792,334</u>	<u>568,885</u>
Nutritional Services Incentive Program	93.053	6/30/20	441,554	441,554	-
* Total Aging Cluster			<u>2,968,692</u>	<u>2,968,692</u>	<u>1,026,813</u>
Medicare Enrollment Assistance Program					
MIPPA (M2SH67)	93.071	6/30/20	23,900	23,900	-
MIPPA (M2AA67)	93.071	6/30/20	11,410	11,410	-
MIPPA (M2AD67)	93.071	6/30/20	22,250	22,250	-
Subtotal - CFDA 93.071			<u>57,560</u>	<u>57,560</u>	<u>-</u>
Title IIID - In-Home Services	93.043	6/30/20	56,699	56,699	-
Title IIIE - Caregiver	93.052	6/30/20	245,909	245,909	179,659
Total Governor's Office of Elderly Affairs			<u>3,328,860</u>	<u>3,328,860</u>	<u>1,206,472</u>
Pass-Through Louisiana Department of Insurance					
CMS Research, Demonstrations and Evaluations	93.779	6/30/20	25,000	25,000	-
Total Department of Health and Human Services			<u>3,353,860</u>	<u>3,353,860</u>	<u>1,206,472</u>
CORPORATION FOR NATIONAL & COMMUNITY SERVICE					
Foster Grandparent Program	94.011	6/30/20	306,198	306,198	-
TOTAL			<u>\$ 3,660,058</u>	<u>\$ 3,660,058</u>	<u>\$ 1,206,472</u>

Note

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

* Denotes Major Programs

CENLA AREA AGENCY ON AGING

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

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

Purpose:		
Salary		\$ 93,024
Benefits:		
Insurance	9,812	
Retirement Contributions	<u>3,656</u>	13,468
Reimbursements:		
Travel	2,532	
Other	<u>450</u>	2,982
		<u>\$ 109,474</u>