

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

June 30, 2021

Michael R. Choate & Company
Certified Public Accountants

FINANCIAL REPORT

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

June 30, 2021

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Clinton, Louisiana

June 30, 2021

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MANAGEMENT'S DISCUSSION AND ANALYSIS

East Feliciana Council on Aging, Inc.

The Management's Discussion and Analysis of the East Feliciana Council on Aging, Inc.'s (the Council) financial performance presents a narrative overview and analysis of the Council's financial activities for the year ended June 30, 2021. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with basic financial statements, which follow this section.

This has been a very challenging year for the Council on Aging with the **COVID-19 pandemic**. The Senior Center and Congregate meals were closed beginning in March 2020 per Governor's orders. We continued to provide frozen meals and increased meal delivery and telephoning to stay in touch with Seniors. At the time of this report, we are still not back to normal activities. **In addition, our long time Executive Director, Brenda Gardner retired and Cyndi McManus is our new Executive Director. We wish both of them congratulations and great success in the future.**

The Council on Aging initiated its eighth annual "Adopt an Elderly" campaign. Letters were mailed to businesses, churches and local organizations asking for donations to our Home Delivered Meals Program. We received a total of about \$13,675. DOTD transportation program also increased. The Governor's office of Elderly Affairs and the CARES ACT also helped us during this pandemic.

FINANCIAL HIGHLIGHTS

The Council's assets exceeded its liabilities at the close of fiscal year 2021 by \$397,318 (net position) which represents a 53% increase from last fiscal year.

Cash and investments were \$246,603 at June 30, 2021 compared to \$167,364 at June 30, 2020. This is an increase \$79,239. Cash position is very sound.

The Council's total revenue increased \$119,131 (or 19%) primarily due to DOTD 5311 Transportation program increase of \$101,527. Adopt an Elderly increased \$2,200. CARES ACT revenue increased \$46,699. Miscellaneous income decreased (\$3,367). In Kind decreased (\$19,569) related to volunteer services restricted by COVID.

The Council's total expenditures increased only \$2,732 (or .4%). Operating services increased \$17,177 while In kind expenditures decreased (\$19,569). Salaries and fringe increased \$10,169; meals decreased (\$17,975) and other costs increased \$9,406.

As a result of subtracting total expenditures from total revenue, the Council's net position increased by \$137,714 this fiscal year. Last year net assets increased by \$8,471.

For the year ended June 30, 2021, the Council reported a net increase in governmental fund balance of 102,664. For the year June 30, 2020, the decrease was (\$13,735).

SERVICE HIGHLIGHTS

The units of service provided for Fund Year 2020-2021 was very unusual compared to the prior years because of COVID. **The Council on Aging provided a total of 39,746 units of service** to the senior citizens of East Feliciana Parish from July 1, 2020 through June 30, 2021. The prior year units of service were 35,842. Overall Service units increased to help during the Pandemic.

Transportation

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

Title III-B Services to Elderly 3,052 Last year: 4,598

Meals

Meals served totaled 25,307 in 2021 and 25,298 in 2020. Home delivered meals are based on 250 serving days a year. Congregate meals are based on 250 serving days a year. Notice the shift to Home delivered meals because of COVID-19 pandemic.

Home Delivered Meals

Meals – 25,307

Last year – 18,638

Congregate Meals

Meals – N/A Covid Restrictions

Last year – 6,660

OVERVIEW OF FINANCIAL STATEMENTS

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

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

Government-wide Financial Statements

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

Notes to the Financial Statements

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

Other Information

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the Council's financial position. As of June 30, 2021, assets exceeded liabilities by \$397,318. A large portion of the Council's net position (62%) reflects its cash and investment in certificates of deposit. The Council has strong liquidity.

Special Revenue Fund Budgetary Highlights

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

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

CAPITAL ASSETS

The Council's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$61,615 (net of accumulated depreciation). This investment in capital assets includes office furniture, fixtures, vehicles, machinery and equipment (see table below).

	<u>2021</u>	<u>2020</u>
Office furniture, fixtures and equipment	\$ 35,045	\$ 37,038
Building Improvements	41,507	10,705
Vehicles	<u>14,897</u>	<u>31,923</u>
Sub Total	91,449	79,666
Less accumulated depreciation	<u>(29,834)</u>	<u>(46,719)</u>
Capital Assets, Net	<u>\$ 61,615</u>	<u>\$ 32,947</u>

Certain major capital asset events during the current fiscal year were purchased 2 computers, improved the parking lot and sold 1 old van. Additional information on the Council's capital assets can be found in the Note 6, Exhibit E of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Council receives most of its funding from federal and state agencies and local taxes. Because of this, the source of income for the Council is rather steady. However, some of the Council's grants and contracts are contingent upon the level of service provided by the Council, and therefore, revenues may vary from year to year. Even with COVID-19 there have been no significant changes to the funding levels or terms of the grants and contracts. The Governor's Office of Elderly Affairs (GOEA) has approved the Council's budget for fiscal year 2020-2021. There are no plans to add or delete any significant programs for next fiscal year.

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

- Actual expenditures from previous fiscal year in relation to expected needs in the current year including impact of COVID-19 restrictions.
- Consideration of funding to be received from GOEA, DOTD, DHH and EF Police Jury.
- Interest revenues have been budgeted with anticipation of no increase in interest rates.
- Salaries and benefits are based on the number of employees needed to perform necessary services and the related benefits.
- Travel rates in accordance with state Travel regulations.
- Services the Council will provide along with estimated service costs.
- Estimate of operation supplies needed to perform necessary services.
- Detail plan of equipment and vehicles needed to be purchased.

Condensed Statement of Net Position

	June 30,		Dollar Change
	<u>2021</u>	<u>2020</u>	
Current and other assets	\$ 353,758	\$ 277,618	\$ 76,140
Capital assets	61,615	32,947	28,668
Total assets	<u>\$ 415,373</u>	<u>\$ 310,565</u>	<u>\$ 104,808</u>
Short-term liabilities outstanding	309	26,833	(26,524)
Other liabilities	17,746	24,128	(6,382)
Total liabilities	<u>18,055</u>	<u>50,961</u>	<u>(32,906)</u>
Net Assets:			
Invested in capital assets, net	61,615	32,947	28,668
Non spendable	22,712	23,967	(1,255)
Restricted	2,500	2,500	-
Unassigned	310,491	200,190	110,301
Total net position	<u>\$ 397,318</u>	<u>\$ 259,604</u>	<u>\$ 137,714</u>

Governmental Activities

Governmental activities increased the Council net position \$137,714. Key elements of this increase are as follows:

Condensed Changes in Net Position

	June 30,		Dollar Change
	<u>2021</u>	<u>2020</u>	
Revenues:			
Program revenues:			
Charges for services			
Operating grants and contributions	\$ 546,530	\$ 421,170	\$ 125,360
General revenues:			
Grants and contributions not restricted	169,602	172,028	(2,426)
Unrestricted investment earnings	29	465	(436)
Miscellaneous	13,908	17,275	(3,367)
Total revenues	<u>730,069</u>	<u>610,938</u>	<u>119,131</u>
Expenses:			
Health and welfare	592,355	602,467	(10,112)
Total expenses	<u>592,355</u>	<u>602,467</u>	<u>(10,112)</u>
Increase (decrease) in net assets	137,714	8,471	129,243
Net assets beginning of year	259,604	251,133	8,471
Net assets end of year	<u>\$ 397,318</u>	<u>\$ 259,604</u>	<u>\$ 137,714</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

The focus of the Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Council's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the Council's governmental funds reported combined ending fund balances of \$353,449 an increase of \$102,664 in comparison with the prior year. An unreserved fund balance of \$328,237 is available for spending at the Council's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed. This is reflected on Page 16.

The General Fund is the chief operating fund of the Council. At the end of the current fiscal year, unassigned fund balance of the general fund was \$328,237 while total fund balance increased to \$350,949 (Page 17). As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balances and total fund expenditures. The fund balance of the Council's General Fund increased by \$102,664 during the current fiscal year. (Page 17)

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

REQUEST FOR INFORMATION

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

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Feliciana Council on Aging, Clinton, Louisiana, (the Council) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds and the Comparative Schedule of Capital Assets and Changes in Capital Assets are presented for purposes of additional analysis by the Governor's Office of Elderly Affairs (GOEA). In addition, Louisiana Revised Statute 24:513 (A)(3), as amended, requires the Council to present a supplemental schedule of Compensation, Benefits, and Other Payments Made to the Council's Executive Director for the fiscal year. These schedules are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 US Code of Federal Regulations Part 200 (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

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

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, I have also issued my report dated December 15, 2021, on my consideration of the Council's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Baton Rouge, Louisiana,
December 15, 2021


Michael R. Choate & Company, CPAs

GOVERNMENT WIDE FINANCIAL STATEMENTS

GOVERNMENT WIDE STATEMENT OF NET POSITION

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

June 30, 2021

	Governmental Activities
Assets	
Cash	\$ 246,603
Grants and contracts receivable	72,805
Other receivable	11,638
Prepaid expenditures:	
Insurance	6,592
Van lease, net of amortization	16,120
Capital assets, net of accumulated depreciation	<u>61,615</u>
Total Assets	<u><u>\$ 415,373</u></u>
Liabilities	
Accounts payable	\$ 309
Accrued compensated absences	<u>17,746</u>
Total Liabilities	<u>18,055</u>
Net Position	
Invested in Capital Assets	61,615
General fund:	
Non spendable:	
Prepaid expenditures	22,712
Unassigned	310,491
Special Revenue - restricted	<u>2,500</u>
Total Net Position	<u><u>\$ 397,318</u></u>

The accompanying notes are an integral part of this statement.

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

For the year ended June 30, 2021

Functions / Programs	Program Revenues					Net (Expense) Revenue and Increases (Decreases) in Net Assets
	Direct Expenses	Indirect Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities						
Health, Welfare & Social Services						
Supportive Services:	\$ 50,612	\$ 102,294	\$ -	\$ 73,349	\$ -	(79,557)
Personal Care	-	-	-	-	-	-
Other Services	-	-	-	-	-	-
Homemaker	-	-	-	-	-	-
Information and Assistance	-	-	-	-	-	-
Legal Assistance	-	-	-	-	-	-
Outreach	-	-	-	-	-	-
Transportation	195,871	67,397	-	282,091	-	18,823
Nutrition Services:						
Congregate Meals	13,421	28,915	-	37,384	-	(4,952)
Home Delivered Meals	36,417	43,271	-	77,651	-	(2,037)
Multipurpose Senior Centers	-	-	-	40,927	-	40,927
Administration	-	54,157	-	71,700	-	17,543
Total governmental activities	\$ 296,321	\$ 296,034	\$ -	\$ 583,102	\$ -	\$ (9,253)
General Revenues:						
Grants and contributions not restricted to specific programs						133,030
Unrestricted Investment Income						29
Miscellaneous						13,908
Total general revenues						146,967
Increase in net position						137,714
Net position - beginning of the year						259,604
Net position - end of the year						\$ 397,318

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

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

June 30, 2021

	General Fund	Title III B	Title III C-1	Title III C-2	Total Non Major Funds	Total Governmental Funds
Assets						
Cash	\$ 262,439	\$ (5,328)		\$ (13,008)	\$ 2,500	\$ 246,603
Grants and Contracts Receivable	54,469	5,328		13,008		72,805
Other receivable	11,638	-	-	-	-	11,638
Prepaid Expenses	6,592	-	-	-	-	6,592
Prepaid Van lease	16,120	-	-	-	-	16,120
Total Assets	\$ 351,258	\$ -	\$ -	\$ -	\$ 2,500	\$ 353,758
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	309	-	-	-	-	309
Total Liabilities	309	-	-	-	-	309
Fund Balances						
Non spendable:						
Prepaid Expenditures	22,712	-	-	-	-	22,712
Unassigned:						
General Fund	328,237	-	-	-	-	328,237
Restricted:						
Special Revenue Fund	-	-	-	-	2,500	2,500
Total Fund Balances	350,949	-	-	-	2,500	353,449
Total Liabilities and Fund Balances	\$ 351,258	\$ -	\$ -	\$ -	\$ 2,500	

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

Capital assets used in governmental activities are not financial resources reported in funds	61,615
Compensated absences applicable in governmental activities are not due in the current period and therefore not reported in the funds.	(17,746)
Net position of Governmental Activities	\$ 397,318

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 East Feliciana Council on Aging, Inc.
 Clinton, LA
 For the Year Ended June 30, 2021

	General Fund	Title III B	Title III C-1	Title III C-2	Total Non-Major Funds	Total Governmental Funds
REVENUES						
Intergovernmental						
Capital Area Agency on Aging	\$ 2,610	\$ 52,105	\$ 19,479	\$ 34,205	\$ -	\$ 108,399
Governor's Office of Elderly Affairs	100,000	-	-	-	40,927	140,927
CARES ACT	-	-	11,694	35,005	-	46,699
Department of Transportation	282,091	-	-	-	-	282,091
Department of Health & Hospitals	71,700	-	-	-	-	71,700
East Feliciana Police Jury	15,000	-	-	-	-	15,000
Public Support						
Contributions - Adopt-n-Elderly	13,675	-	-	-	-	13,675
Participant Contributions	1,745	856	-	2,673	-	5,274
Investment Income	29	-	-	-	-	29
Miscellaneous	13,908	-	-	-	-	13,908
Inkind Contributions	-	20,388	6,211	5,768	-	32,367
Total Revenues	500,758	73,349	37,384	77,651	40,927	730,069
EXPENDITURES						
Health, Welfare, & Social Services						
Current:						
Personnel	184,311	76,609	29,237	39,872	-	330,029
Fringe	25,119	9,336	2,607	5,031	-	42,093
Travel	368	617	43	32	-	1,060
Operating Services	55,543	28,919	1,117	8,511	-	94,090
Operating Supplies	26,140	7,551	245	2,738	-	36,674
Meals	-	-	1,844	16,687	-	18,531
Capital outlay	36,738	-	-	-	-	36,738
Other Costs	24,256	9,486	1,032	1,049	-	35,823
Inkind	-	20,388	6,211	5,768	-	32,367
Total Expenditures	352,475	152,906	42,336	79,688	-	627,405
Excess (deficiency) of Revenues over Expenditures	148,283	(79,557)	(4,952)	(2,037)	40,927	102,664
OTHER FINANCING SOURCES (USES)						
Transfers In	-	79,557	4,952	2,037	-	86,546
Transfers Out	(45,619)	-	-	-	(40,927)	(86,546)
Total other Financing Sources and Uses	(45,619)	79,557	4,952	2,037	(40,927)	-
Net Increase (Decrease) in Fund Balances	102,664	-	-	-	-	102,664
FUND BALANCES						
Beginning of the Year	248,285	-	-	-	2,500	250,785
End of the Year	\$ 350,949	\$ -	\$ -	\$ -	\$ 2,500	\$ 353,449

The accompanying notes are an integral part of this statement.

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

Year Ended June 30, 2021

Net Increase (decrease) in fund balances – total governmental funds	\$ 102,664
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$36,738) is more than depreciation expense (\$8,070).</p>	
	28,668
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:</p>	
Compensated absences	6,382
Increase (decrease) in net position of governmental activities	\$ 137,714

NOTES TO FINANCIAL STATEMENTS

East Feliciana Council on Aging, Inc. Clinton, Louisiana

June 30, 2021

Note 1 - Summary of Significant Accounting Policies

a. **Statement of Presentation:**

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

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

b. **Fund Accounting:**

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

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

Governmental Fund Types

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

Governmental Fund (continued):

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

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

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

Major Special Revenue Funds

A fund is considered major if it is the primary operating fund of the council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category type.

Title III-B Supportive Services Fund

The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as, information and assistance (382), telephoning (10,505), and outreach (70) to people age 60 and older. Total units of service were 39,746 which includes transportation of (3,052).

Title III C-1 Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. The Council served 0 congregate meals this year due to COVID pandemic restrictions.

Title III C-2 Home Delivered Meals Fund

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

Non Major Special Revenue Funds

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature

to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Supplemental Senior Center Fund

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

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

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

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

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

Capital Assets

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

For capital assets recorded in the Government-Wide Financial Statements, depreciation is computed and recorded using the straight-line method for the

assets estimated useful life. The estimated useful lives of the various classes of depreciable capital assets are as follows:

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

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

c. Transfers:

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

d. Budget Policy:

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

e. Compensated Absences:

The Council's policy for annual leave permits employees to accumulate earned but unused annual leave. Accordingly, a liability for the unpaid annual leave has been recorded in the **Government-Wide financial statements**. Management has estimated the current and long-term portions of this liability based on the Council's policy as it relates to accruing (earning) and using vacation leave. Accordingly, all amounts earned and unused as of year-end are considered a current liability for purposes of the **Statement of Net Position**.

The amount recorded as compensated absences liability was determined using the number of vested hours for each employee multiplied by the employee's wage rate in effect at the end of the year. An amount is added to this total for Social Security and Medicare taxes.

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

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

f. Management's Use of Estimates:

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

g. Revenue Recognition

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting. Revenues are recorded in the Fund Financial Statements using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of the receipts of public support and miscellaneous revenues are often difficult to measure; therefore, they are recorded as revenue in the period received.

Note 2 - Board of Director's Compensation

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

Note 3 - In Kind Financial Assistance

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

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

Facility Rental	\$32,367
Volunteer Workers	0.0 COVID restrictions
Total In-Kind Expenditures	\$32,367

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

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

COVID-19 Pandemic

A world-wide pandemic has caused severe economic and health damage to the U.S. beginning mid-March 2020. As of the date of this report, over 50 million cases and over 800,000 deaths have been confirmed in US. The Center for Disease Control and the President have issued health requirements for allowing businesses, schools and other entities to fully resume operations. The U.S. Congress provided a \$2 trillion relief package on March 27, 2020. Additional relief packages were also provided including the CARES ACT.

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

In this environment, the Council on Aging has experienced event cancellations and meal site closures and decreased activity. At this date, no contract revenue has been significantly reduced. The overall financial impact of COVID-19 is unknown at year end June 30, 2021.

Note 5 - Transfers

	<u>Transfers Out</u>	<u>Transfers In</u>
<u>SPECIAL REVENUE FUNDS</u>		
Title III B		
General Fund/PCOA	-	\$ -
Senior Center	-	30,014
Supplemental Senior Center	-	10,913
General / DOTD		23,630
MIPPA		-
General / Medicaid		-
General/ Police Jury		15,000
Title III C-1		
General/Adopt Elderly	-	4,952
General	-	
Title III C-2		
General/Adopt Elderly	-	2,037
General/PCOA	-	
Senior Center		
Title III B	30,014	-
Supplemental Senior Center		
Title III B	10,913	-
MIPPA		
General –Transportation		-
<u>GENERAL FUND</u>		
General/ Medicaid		-
Police Jury	15,000	-
Title III B/PCOA		-
Title III C-1/Adopt Elderly	6,989	-
Title III C-1/General		-
Title III C-2	-	-
DOTD	23,630	
	<hr/>	<hr/>
Total	\$ 86,546	\$ 86,546

Note 6 - General Fixed Assets

The changes in fixed assets are as follows:

	<u>Balance</u> <u>6/30/2021</u>	<u>Balance</u> <u>6/30/2020</u>
Furniture & Equipment	\$ 35,045	\$ 37,038
Building Improvements	41,507	10,705
Vehicles	<u>14,897</u>	<u>31,860</u>
	<u>\$ 91,449</u>	<u>\$ 79,603</u>

Note 7 – Deposits With Financial Institutions

At June 30, 2021, The Council had bank balances totaling \$246,603. Bank balances totaling \$246,603 are insured by federal deposit insurance while deposits over \$250,000 are collateralized by securities held by the depository bank in the Council’s name. This is considered a “Category 1” credit risk in accordance with GASB Statement 3.

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

1. Insured by FDIC or collateralized with securities held by the Council or by its agent in the Council’s name. (Category 1)

3. Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the Council’s name. (Category 2)

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

Note 8 – Grants & Accounts Receivable

Accounts receivable at June 30, 2021 included the following funds:

<u>Special Revenue</u>			
	Title III B	\$	5,328
	Title III C-1		-
	Title III C-2		13,008
	MIPPA		-
<u>General Fund</u>	EF Police Jury		1,250
-	Medicaid		4,327
	Section 5311		48,892
	Total	\$	72,805

Note 9 – Income Tax Status

East Feliciana Council on Aging, Inc. is a tax-exempt organization as described in Section 501(c) (3) of the Internal Revenue Code and is classified by the Internal Revenue Service as an organization other than a private foundation. The Council, therefore, is not subject to income taxes. However, income from activities not directly related to the Council’s tax-exempt purpose is subject to taxation as unrelated business income. The Council had no such income for the year ended June 30, 2021.

On July 1, 2013, the Council adopted the provisions of the Accounting for Uncertainty in Income Taxes Topic of the FASB ASC, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Council’s income tax returns. Management evaluated the Council’s tax positions and concluded that the Council had taken no uncertain tax positions that required adjustments to the financial statements to comply with the provisions of this guidance. East Feliciana Council on Aging, Inc. is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for tax years prior to June 30, 2018.

Note 10– Subsequent Events

Management has evaluated subsequent events through December 15, 2021; the date the report was available to be issued. The COVID-19 is still causing restrictions and cancellations. (See footnote 4)

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

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

**EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2021**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Intergovernmental:				
Capital Area Agency on Aging, Inc.	\$ -	\$ -	\$ 2,610	\$ 2,610
Governor's Office of Elderly Affairs	100,000	100,000	100,000	-
Department of Health and Hospitals	108,985	60,000	71,700	11,700
East Feliciana Police Jury	15,000	15,000	15,000	-
Department of Transportation	145,000	211,029	282,091	71,062
Other:				
Miscellaneous	6,635	-	13,908	13,908
Contributions - Adopt-n-Elderly	24,931	24,931	13,675	(11,256)
Contributions - Participants	-	1,700	1,745	45
Investment Income	-	235	29	(206)
Contributions in Kind	-	-	-	-
Total Revenues	<u>400,551</u>	<u>412,895</u>	<u>500,758</u>	<u>87,863</u>
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	-	-	-	-
Personnel	148,493	154,908	184,311	(29,403)
Fringe	21,672	24,048	25,119	(1,071)
Travel	8,142	6,677	368	6,309
Operating services	31,261	39,426	55,543	(16,117)
Operating supplies	27,992	33,100	26,140	6,960
Meals	-	-	-	-
Capital outlay	8,000	-	36,738	(36,738)
Other	15,060	14,805	24,256	(9,451)
Total Expenditures	<u>260,620</u>	<u>272,964</u>	<u>352,475</u>	<u>(79,511)</u>
Excess of Revenues over (under) Expenditures	139,931	139,931	148,283	8,352
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	-	-	-	-
Operating transfers out	(139,931)	(100,000)	(45,619)	54,381
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	39,931	102,664	62,733
<u>FUND BALANCES</u>				
Beginning of year	248,285	248,285	248,285	-
End of year	<u>\$ 248,285</u>	<u>\$ 288,216</u>	<u>\$ 350,949</u>	<u>\$ 62,733</u>

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

**EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2021**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Intergovernmental:				
Capital Area Agency on Aging, Inc.	\$ 51,642	\$ 52,105	\$ 52,105	\$ -
State of Louisiana	-	-	-	-
Other:				
Miscellaneous	-	-	-	-
Contributions	9,000	856	856	-
Contributions in Kind	20,388	20,388	20,388	-
Total Revenues	<u>81,030</u>	<u>73,349</u>	<u>73,349</u>	<u>-</u>
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	20,388	20,388	20,388	-
Personnel	94,869	71,773	76,609	(4,836)
Fringe	13,348	9,038	9,336	(298)
Travel	1,436	1,062	617	445
Operating services	22,882	22,375	28,919	(6,544)
Operating supplies	12,121	7,729	7,551	178
Meals	-	-	-	-
Capital outlay	-	5,900	-	5,900
Other	7,684	8,787	9,486	(699)
Total Expenditures	<u>172,728</u>	<u>147,052</u>	<u>152,906</u>	<u>(5,854)</u>
Excess of Revenues over (under) Expenditures	(91,698)	(73,703)	(79,557)	(5,854)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	91,698	73,703	79,557	5,854
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2021**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Intergovernmental:				
Capital Area Agency on Aging, Inc.	\$ 19,479	\$ 19,479	\$ 19,479	\$ -
State of Louisiana	-	-	-	-
CARES ACT	-	10,432	11,694	1,262
Other:				
Miscellaneous	-	-	-	-
Contributions	2,600	-	-	-
Contributions in Kind	6,211	6,211	6,211	-
Total Revenues	<u>28,290</u>	<u>36,122</u>	<u>37,384</u>	<u>1,262</u>
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	6,211	6,211	6,211	-
Personnel	45,697	26,862	29,237	(2,375)
Fringe	5,057	3,015	2,607	408
Travel	643	155	43	112
Operating services	3,402	1,036	1,117	(81)
Operating supplies	830	522	245	277
Meals	638	2,900	1,844	1,056
Capital outlay	-	-	-	-
Other	1,544	373	1,032	(659)
Total Expenditures	<u>64,022</u>	<u>41,074</u>	<u>42,336</u>	<u>(1,262)</u>
Excess of Revenues over (under) Expenditures	(35,732)	(4,952)	(4,952)	-
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	35,732	4,952	4,952	-
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**EAST FELICIANA COUNCIL ON AGING, INC.
CLINTON, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2021**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Intergovernmental:				
Capital Area Agency on Aging, Inc.	\$ 34,205	\$ 34,205	\$ 34,205	\$ -
State of Louisiana CARES ACT		35,005	35,005	-
Other:				
Miscellaneous	-	-	-	-
Contributions	600	2,300	2,673	373
Contributions in Kind	5,768	5,768	5,768	-
Total Revenues	<u>40,573</u>	<u>77,278</u>	<u>77,651</u>	<u>373</u>
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	5,768	5,768	5,768	-
Personnel	49,824	38,731	39,872	(1,141)
Fringe	5,194	5,448	5,031	417
Travel	479	405	32	373
Operating services	4,333	9,894	8,511	1,383
Operating supplies	2,506	2,598	2,738	(140)
Meals	17,937	12,500	16,687	(4,187)
Capital outlay				-
Other	1,147	3,971	1,049	2,922
Total Expenditures	<u>87,188</u>	<u>79,315</u>	<u>79,688</u>	<u>(373)</u>
Excess of Revenues over (under) Expenditures	(46,615)	(2,037)	(2,037)	-
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	46,615	2,037	2,037	-
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SUPPLEMENTARY FINANCIAL INFORMATION

Required by: Governor's Office of Elderly Affairs

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

For the Year Ended June 30, 2021

	<u>MIPPA</u>	<u>Senior Center</u>	<u>Sup. Senior Center</u>	<u>Total Non- Major Funds</u>
REVENUES				
Intergovernmental				
Capital Area Agency on Aging	\$ -	\$ -	\$ -	\$ -
Governor's Office of Elderly Affairs		30,014	10,913	40,927
Public Support				
Contributions-other restricted	-	-	-	-
Client Contributions	-	-	-	-
Investment Income	-	-	-	-
Miscellaneous	-	-	-	-
Inkind Contributions	-	-	-	-
Total Revenues	<u>-</u>	<u>30,014</u>	<u>10,913</u>	<u>40,927</u>
EXPENDITURES				
Health, Welfare, & Social Services				
Current:				
Personnel	-	-	-	-
Fringe	-	-	-	-
Travel	-	-	-	-
Operating Services	-	-	-	-
Operating Supplies	-	-	-	-
Other Costs	-	-	-	-
Capital Outlay	-	-	-	-
Inkind Expenditures	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of Revenues over Expenditures	<u>-</u>	<u>30,014</u>	<u>10,913</u>	<u>40,927</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	(30,014)	(10,913)	(40,927)
Total other Financing Sources and Uses	<u>-</u>	<u>(30,014)</u>	<u>(10,913)</u>	<u>(40,927)</u>
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of the Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

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

East Feliciana Council on Aging, Inc.
Clinton, Louisiana

For the year ended June 30, 2021

	<u>Balance</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>
General Fixed Assets:				
Vehicles	\$ 31,923	\$ -	\$ (17,026)	\$ 14,897
Building improvements	10,705	30,802	-	41,507
Office Furniture and Equipment	37,038	5,936	(7,929)	35,045
	<u>\$ 79,666</u>	<u>\$ 36,738</u>	<u>\$ (24,955)</u>	<u>\$ 91,449</u>
Investment in General Fixed Assets:				
Property acquired with funds from-				
Title III-B	7,929	-	(7,929)	-
General fund - other	5,496	19,926	-	25,422
PCOA	51,407	16,812	(17,026)	51,193
United Way	14,834	-	-	14,834
Department of Transportation - AARA	-	-	-	-
	<u>\$ 79,666</u>	<u>\$ 36,738</u>	<u>\$ (24,955)</u>	<u>\$ 91,449</u>
Total Investments in General Fixed Assets	<u>\$ 79,666</u>	<u>\$ 36,738</u>	<u>\$ (24,955)</u>	<u>\$ 91,449</u>

SUPPLEMENTARY FINANCIAL INFORMATION

REQUIRED BY: OMB CIRCULAR A-133

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

East Feliciana Council on Aging, Inc.
Clinton, Louisiana

For the year ended June 30, 2021

<u>Grants Passed Through State of Louisiana and Capital Area Agency on Aging</u>	<u>Federal CFDA Number</u>	<u>Program Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
Capital Area Agency on Aging- District II, Inc.				
Title III Part C-1	93.045	\$ 16,557	\$ 16,557	\$ 16,557
Title III Part C-2	93.045	\$ 6,481	6,481	6,481
Title III Part B	93.044	\$ 30,128	30,128	30,128
Title III Part B CARES ACT	93.044	\$ 30,647	35,005	35,005
Title III Part E CARES ACT	93.052	\$ 14,790	11,694	11,694
<u>Louisiana Department of Health & Hospitals</u> Medicaid Transportation		\$ 71,700	71,700	60,000
<u>Louisiana Department of Transportation</u> Non Elderly Transportation Section 5311 LA-18-X032	20.509	\$ 338,000	282,091	211,029
Totals		<u>\$ 508,303</u>	<u>\$ 453,656</u>	<u>\$ 370,894</u>

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

**East Feliciana Council on Aging, Inc.
Clinton, Louisiana
For the year ended June 30, 2021**

Executive Director's (Agency Head) Name: Brenda Gardner; Cyndi McManus

Purpose	Amount
Salary - Gardner	\$ 63,622
Salary - McManus	\$ 2,464
Benefits-insurance (health and life)	
Benefits-retirement	
Benefits-Other accrued vacation and retirement- Gardner	\$ 18,986
Benefits-Other (describe)	
Benefits-Other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2)	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	\$ 1,000
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other - Petty Cash Reimbursements	

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

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

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the East Feliciana Council on Aging, Clinton, Louisiana, (the Council) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued my report thereon dated December 15, 2021.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Baton Rouge, Louisiana,
December 15, 2021


Michael R. Choate & Company, CPAs

FINDINGS AND QUESTIONED COSTS

Internal Accounting and Administrative Controls and Compliance

East Feliciana Council on Aging, Inc.
Clinton, Louisiana

June 30, 2021

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

PRIOR YEAR AUDIT FINDINGS

East Feliciana Council on Aging, Inc.
Clinton, Louisiana

June 30, 2021

MATERIAL WEAKNESSES – JUNE 30, 2020

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