

WEST FELICIANA COUNCIL ON AGING, INC.
ANNUAL FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

WEST FELICIANA COUNCIL ON AGING, INC.
 ANNUAL FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION
 YEAR END JUNE 30, 2017
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MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

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Independent Accountant's Review Report

To the Board of Directors
West Feliciana Council on Aging, Inc.
St. Francisville, LA

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Feliciana Council on Aging, Inc., St. Francisville, Louisiana, (the Council) as of and for the year ended June 30, 2017, which collectively comprise the Council's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Council's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The Council's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with the Statements on Standards for Accounting and review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

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

Management's discussion and analysis on pages 3 to 6 and the budgetary comparison information on pages 35 to 40 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. The accompanying Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Governmental Funds (page 41) and the Comparative Schedule of Capital Assets and Changes in Capital Assets (page 42) are presented as supplementary information for purposes of additional analysis by the Governor's Office of Elderly Affairs and are also not a required part of the basic financial statements. The accompanying Schedule of Compensation, Reimbursements, Benefits, and Other Payments to the Council's Executive Director (Page 49) is presented as supplementary information required by Louisiana Revised Statute 24:513 A (3), as amended, but is not a required part of the basic financial statements. All supplementary information has not been subjected to the inquiry and analytical procedures we applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated December 29, 2017, on the results of our agreed-upon procedures.



McDuffie K. Herrod, Ltd.
Clinton, Louisiana
December 29, 2017

REQUIRED SUPPLEMENTAL INFORMATION (Part 1)
MANAGEMENT DISCUSSION AND ANALYSIS

WEST FELICIANA PARISH COUNCIL ON AGING, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

The following discussion and analysis of the West Feliciana Council on Aging, Inc.'s (the Council) financial performance provides an overview of the Council's financial performance and activities for the year ended June 30, 2017. This document focuses on the current year's activities, resulting changes, and currently known facts. This document should be read in conjunction with basic financial statements, which follow this section.

Financial Highlights

- Cash was \$63,998 at June 30, 2017, as compared to \$12,173 at June 30, 2016. This is an increase of \$51,825.
- The Council's revenue increased by \$39,640.
- The Council's expenditures increased by \$13,567.
- No deficit fund balances existed at year-end.
- The Council's assets exceeded its liabilities at the close of fiscal year 2017 by \$76,822 (net assets), which represents a significant increase from last year.
- Towards the end of the fiscal year, the organization moved into its new facility provided by the West Feliciana Parish Government, which does not charge for occupancy.

How To Use this Annual Report

The Council's annual financial report consists of six main parts:

- (1) Management's discussion and analysis (this section)
- (2) The basic financial statements (government-wide and fund)
- (3) Supplementary financial information required by GASB 34
- (4) Supplementary financial information for GOEA analysis
- (5) Supplementary financial information required by Louisiana law, and
- (6) Accountant's review report.

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

A. Government-Wide Financial Statements

The Government Wide Financial Statements (See pages 7 - 8) are designed to provide readers with a broad overview of the Council's finances, in a manner similar to a private business. The statement of net position presents information on all of the council's assets and liabilities, with the difference between the two

WEST FELICIANA PARISH COUNCIL ON AGING, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

reports 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 (revenues less expenditures). All changes in net assets are reported as soon as the financial transaction occurs regardless of the timing of the related cash flows. Thus, revenue and expenditures are reported in this statement this fiscal year even though the resulting cash flow is in future fiscal years. 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 disease prevention.

B. 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.

Government 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 current year inflows and outflows of cash, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to help with comparisons between governmental funds and governmental activities (Page 11).

The Council has presented the General Fund, Title III-B, Title III C-1, Title III C-2, Senior Center, Utility Assistance and Police Jury as major funds. All non-major governmental funds are presented in one column, titled "Total Non-Major Funds". Combining financial statements of the non-major funds can be found in the Combining Fund Statements that follow the basic financial statements (Page 41).

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 of the financial statements can be found on Pages 12 - 34 of this report.

WEST FELICIANA PARISH COUNCIL ON AGING, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

Other Information

In addition to the basic financial statements and accompanying notes, this report also represents 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 37 - 40).

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 and provide details of 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 (Pages 41 - 42).

Governmental - Wide Financial Analysis

As noted, net assets serve as a useful indicator of the Council's financial position. As of June 30, 2017, liabilities were zero. The Council has a stable cash position.

Capital Assets

The Council's investment in capital assets for its governmental activities as of June 30, 2017 amounts to \$8,665 (net accumulated depreciation). This investment includes:

Capital Assets Being Depreciated	June 30, 2016	Additions	Decreases	June 30, 2017
Vehicles	43,327	0	0	43,327
Office furniture and equipment	30,942	0	0	30,942
Total Capital Assets	74,269	-	-	74,269
Less Accumulated Depreciation:				
Vehicles	30,100	4,562		34,662
Office furniture and equipment	29,727	1,215		30,942
Total Accumulated Depreciation	59,827	5,777	0	65,604
Capital Assets Net of Depreciation	\$ 14,442	\$ (5,777)	\$ 0	\$ 8,665

Additional information on the Council's capital assets can be found on page 22.

WEST FELICIANA PARISH COUNCIL ON AGING, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2017

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 consistent. However, some of the Council's grants and contracts are contingent upon the level of service provided by the Council and, therefore, those revenues are not fixed. 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 the fiscal year 2017 - 2018. There are no plans to add any significant programs for the next fiscal year.

The Executive Director and the Board of Directors consider the following factors and indicators when setting next year's budget, rates, and fees:

- Actual expenditures from previous fiscal years in relation to expected needs in the current year.
- Consideration of funding to be received from GOEA.
- Interest revenues have been budgeted with no anticipation of an 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 cost.
- Estimate operating supplies needed to perform necessary services.
- Detail plan of equipment needed to be purchased.
- Vehicle insurance based on quotes and contracts.

Requests for Information

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

West Feliciana Council on Aging, Inc.
Board of Directors
Sherrel Johnson, Executive Director
P.O. Box 1933
St. Francisville, Louisiana 70775
(225) 635-6719

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

EXHIBIT A

STATEMENT OF NET POSITION
West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
June 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash	\$ 63,998
Grant Recievables	4,159
Total current assets	<u>68,157</u>
Capital Assets, net of accumulated depreciation	<u>8,665</u>
Total Assets	<u>76,822</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	0
Accrued and withheld payroll taxes	0
Total current liabilities	<u>0</u>
NET POSITION	
Net investment in capital assets	8,665
Restricted for utility assistance	4,637
Unrestricted	<u>63,520</u>
Total Net Position	<u>\$ 76,822</u>

See accompanying notes and independent accountant's review report.

West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ending June 30, 2017

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense)</u>
	<u>Direct Expenses</u>	<u>Indirect Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Increase (Decrease) in Net Position</u>
Governmental Activities					
Health, Welfare & Social Services:					
Supportive Services:					
Transportation of the elderly	\$ 74,859	\$ 72,124			\$ (146,983)
Information and Assistance	860	2,447			(3,307)
Material Aid	81	1,076			(1,157)
Outreach	410				(410)
Telephoning	1,985	2,239			(4,224)
Homemaker	1,982	1,067		24,260	21,211
Emergency Services (Medic Alert)	4,968				(4,968)
Utility Assistance	1,275				(1,275)
Nutrition Services:					
Congregate Meals	14,006	8,226		9,185	(13,047)
Home Delivered Meals	10,479	17,098		12,300	(15,277)
Administration	85,680	(104,277)			18,597
Total governmental activities	\$ 196,585	\$ -	\$ -	\$ 45,745	\$ -
General Revenues:					
Parish Ad Valorem Contributions				59,275	
Grants and contributions not restricted to specific programs				119,559	
Miscellaneous income				6,824	
Total General Revenues				185,658	
Increase (Decrease) in net position					34,818
Net Position - beginning of the year					42,004
Net Position - end of the year					\$ 76,822

See accompanying notes and independent accountant's review report

FUND FINANCIAL STATEMENTS

**FUND BALANCE SHEET
GOVERNMENTAL FUNDS**

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
June 30, 2017**

	General Fund	Title III B Fund	Title III C-1 Fund	Title III C-2 Fund	Utility	Total Governmental Funds
ASSETS						
Cash	\$ 59,361	\$ 0	\$ 0		\$ 4,637	\$ 63,998
Receivables:						
Capital Area Agency on Aging (CAAA)		1,747	1,539	873	0	4,159
West Feliciana Parish Police Jury - (Section 5311)					0	0
GOEA - MIPPA funds		0		0	0	0
LA Rehabilitation Services		0		0	0	0
Other receivable (SBET)		0	0	0	0	0
Prepaid Training - Lantec		0	0	0	0	0
Due from other governmental funds	4,159	0	0	0	0	4,159
Total Assets	\$ 63,520	\$ 1,747	\$ 1,539	\$ 873	\$ 4,637	\$ 72,316
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	0					
Accrued and withheld payroll taxes	0					
Due to other governmental funds	0	1,747	1,539	873	0	4,159
Total Liabilities	0	1,747	1,539	873	0	4,159
Fund Balances						
Nonspendable:						
Prepaid expenditures	0	0	0	0	0	0
Restricted for - utility assistance		0	0	0	4,637	4,637
Unassigned	63,520	0	0	0	0	63,520
Total Fund Balances	63,520	0	0	0	4,637	68,157
Total Liabilities and Fund Balances	\$ 63,520	\$ 1,747	\$ 1,539	\$ 873	\$ 4,637	

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

- Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds	8,665
- Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds as liabilities	
- Prepaid expenses relating to vehicle usage are not financial resources and therefore are not reported as assets in the governmental funds	
Net Position of Governmental Activities	\$ 76,822

See accompanying notes and independent accountant's review report

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
WEST FELICIANA COUNCIL ON AGING, INC.
ST. FRANCISVILLE, LOUISIANA
FOR THE YEAR ENDING JUNE 30, 2017

	General Fund	Title III B Fund	Title III C-1 Fund	Title III C-2 Fund	PCOA	Senior Center	Utility Assistance	WF Police Jury	Nonmajor Funds	Total Governmental Funds
REVENUES										
Intergovernmental:										
Capital Area Agency on Aging (CAAA)	\$	\$ 24,260	\$ 9,185	\$ 12,300						\$ 45,745
Governor's Office of Elderly Affairs (GOEA)		0	0	0	37,500	32,812			3,700	74,012
West Feliciana Parish Police Jury - (Section 5311)		0	0	0				59,275		59,275
WF School Board	35,446									35,446
Public Support:										
Client contributions	0	1,588	5,156	3,357						10,101
Adopt-n-Elderly	3,439	0	0	0						3,439
Fundraiser	1,674	0	0	0						1,674
In-Kind Revenue	14,064									14,064
Miscellaneous	1,617	94	0	0						1,711
Total revenues	56,240	25,942	14,341	15,657	37,500	32,812	0	59,275	3,700	245,467
EXPENDITURES										
Health, Welfare, & Social Services:										
Current:										
Personnel		89,831	10,443	6,873						107,147
Fringe		10,430	1,124	824						12,377
Travel		249	21	37						307
Operating Services	252	15,415	2,777	3,440		15,619				37,503
Operating Supplies	853	9,754	231	1,508		787				13,132
In-Kind Expenditures		5,749	4,350	1,160		2,805				14,064
Other Costs	11,433	5,424	355	648		1,206	1,275			20,341
Total expenditures	12,538	136,852	19,300	14,490	0	20,417	1,275	0	0	204,872
Excess of revenues over (under) expenditures	43,702	(110,910)	(4,959)	1,167	37,500	12,395	(1,275)	59,275	3,700	40,595
OTHER FINANCING SOURCES (USES)										
Operating transfers in		110,910	4,959		0			0	0	115,869
Operating transfers out	(1,832)	0	0	(1,167)	(37,500)	(12,395)		(59,275)	(3,700)	(115,869)
Total other financing sources (uses)	(1,832)	110,910	4,959	(1,167)	(37,500)	(12,395)	0	(59,275)	(3,700)	0
Net increase (decrease) in fund balances	41,870	(0)	(0)	0	0	(0)	(1,275)	0	0	40,595
FUND BALANCE (DEFICIT)										
Beginning of year	21,650	0	0	0	0	0	5,912	0	0	27,562
End of year	\$ 63,520	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ 4,637	\$ 0	\$ 0	\$ 68,157

See accompanying notes and independent accountant's review report

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

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana**

For the year ending June 30, 2017

Net Increase (Decrease) in Fund Balances - Total Governmental Funds	\$	40,595
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expenditures (\$0) exceed depreciation expense (\$5,777) in this year.

(5,777)

Increase (Decrease) of Net Position of Governmental Activities	\$	<u>34,818</u>
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See accompanying notes and independent accountant's review report

NOTES TO FINANCIAL STATEMENTS

WEST FELICIANA COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

Note 1 - Purpose of the Council on Aging and Summary of Significant Accounting Policies

The accounting and reporting policies of the West Feliciana Council on Aging, Inc. (the Council) conform to the accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental and financial reporting principles. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The following is a summary of certain significant accounting policies used by the Council:

a. Purpose of the Council on Aging

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

The primary services provided by the Council to the elderly residents of West Feliciana Parish include congregate and home delivered meals, transportation, supportive services information and assistance, material aid, outreach, homemaker, utility assistance, telephoning, individual counseling, in-home respite, nutritional education, and family caregiver support information and assistance.

WEST FELICIANA COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

b. Reporting Entity

In 1964, the State of Louisiana passed Act 456 authorizing the charter of a voluntary council on aging for the welfare of the aging people in each parish of Louisiana. In 1979, the Louisiana Legislature created the Governor's Office of Elderly Affairs (GOEA) (La. R.S. 46:931) with the specific intention that GOEA administer and coordinate social services and programs for the elderly population of Louisiana through sixty-four parish voluntary councils on aging.

Before a council on aging can begin operations in a specific parish, its application for a charter must receive approval from GOEA pursuant to Louisiana Revised Statute (La. R.S.) 46:1602. Each council on aging in Louisiana must comply with the state laws that apply to quasi-public agencies, as well as the policies and regulations established by GOEA.

West Feliciana Council on Aging, Inc. (the Council) is a legally separate, non-profit, quasi-public corporation. The Council received its charter from the Governor of the State of Louisiana on January 25, 1977 and began operations on January 26, 1977, the date in which it filed its articles of incorporation with the Secretary of State's office.

A board of directors, consisting of 13 voluntary members, who serve three-year terms, governs the Council. Each board member can serve no more than two consecutive terms. Any board member who has served two consecutive terms is ineligible to serve on the board of directors for one year. Reasonable efforts are made to maintain a board of directors whose composition will be representative of the population of West Feliciana Parish. Nominations to fill expiring terms of board members are made in February by the Council Development Committee. Additional nominations may also come from the floor. The Members of the Council elect board members at a regular board meeting in April. Any adult citizen of West Feliciana Parish may register to be a "member" of the Council. Membership fees are not charged.

Based on the criteria set forth in section 2100, The Financial Reporting Entity, of GASB's Codification of Governmental Accounting and Financial Reporting Standards, the Council is not a component unit of another primary government, nor does it have any component units that are related to it. Accordingly, the Council has presented its financial statements as a special-purpose, stand-alone government by applying the

WEST FELICIANA COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

provisions of section 2100 as if it were a primary government.

c. Basis of Presentation of the Basic Financial Statements

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

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

Government-Wide Financial Statements

The government-wide financial statements include the Statement of Net Position (Exhibit A) and the Statement of Activities (Exhibit B) for all activities of the Council. As a general rule, the effect of interfund activity has been eliminated from these statements. The government-wide presentation focuses primarily on the sustainability of the Council as an entity and the change in its net position (financial position) resulting from the activities of the current fiscal year. Intergovernmental revenues primarily support governmental activities.

In the government-wide Statement of Net Position, only one column of numbers has been presented for total governmental activities. The numbers are presented on a consolidated basis and represent only governmental type activities.

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

The government-wide Statement of Activities reports both the gross and

WEST FELICIANA COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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

Direct expenses reported in the Statement of Activities are those that are clearly identifiable with a specific function or program, whereas, the Council allocates its indirect expenses among various functions and programs in accordance 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (aka the "Supercircular"). The Statement of Activities shows this allocation in a separate column labeled indirect expenses.

In the Statement of Activities, charges for services represent program revenues obtained by the Council when it renders services provided by a specific function or program to people or other entities. The Council did not charge for any of the services it rendered during the year. Ad Valorem taxes, unrestricted contributions, unrestricted grants, interest income, and miscellaneous revenues that are not included among program revenues are reported instead as general revenues in this statement. If a function or program has a net cost, then it was supported in some manner by the Council's general revenues. Special items, if any, are significant transactions within the control of management that are either unusual in nature or infrequent in occurrence and are separately reported below general revenues. The Council did not have any special items this year.

Fund Financial Statements

The fund financial statements (Exhibits C and D) present financial information very similar to that which was included in the general-purpose financial statements issued by governmental entities before GASB Statement No. 34 required the format change.

The daily accounts and operations of the Council continue to be organized using funds and account groups. Fund accounting is designed to

WEST FELICIANA COUNCIL ON AGING, INC.
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, 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 Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds of that category or type. In addition, management may also choose to report any other governmental fund as a major fund if it believes the fund is particularly important to financial statement users. For this year, no additional funds were deemed to be major funds by management. The non-major funds are summarized (aggregated) by category or fund type into a single column in the fund financial statements.

Governmental fund equity is called the fund balance. Fund balance is further classified on a hierarchy that shows, from the highest to the lowest, the level or form of constraints on fund balance and accordingly, the extent to which the Council is bound to honor them: non-spendable, restricted, committed, assigned and unassigned.

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

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

The following is a brief description of the programs and funding sources that comprise the Council's General Fund:

Local Programs and Funding

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The Council receives revenues that are not required to be accounted for in a specific program or fund. Accordingly, these revenues have been recorded in the local program of the General Fund. These funds are mostly unrestricted, which means they may be used at the Council's discretion. Expenditures to acquire fixed assets, and expenditures for costs not allowed by another program due to budget limitations or the nature of the expenditures, are charged to the local program. Because of their unrestricted nature, local funds are often transferred to other programs to eliminate deficits in cases where the expenditures of the other programs exceeded their revenues. In addition, capital outlay expenditures are usually made with local funds to minimize restrictions on the use and disposition of fixed assets.

PCOA Funding

Parish Council on Aging (PCOA) funds are appropriated annually for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (GOEA). The Council's management may use these Act 735 funds at its discretion to fund any of its programs provided the program is benefiting elderly people (those who are at least 60 years old).

Senior Center and Supplemental Senior Center Funding

Senior Center and Supplemental Senior Center grant funds are also appropriated annually for the Council and remitted to the Council via GOEA. These grant funds can be used at management's discretion to pay for costs of operating community service centers where elderly people are receiving supportive social services and participating in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council maintains a senior center in St. Francisville, West Feliciana Parish.

Medicare Improvement for Patients and Providers Act (MIPPA) Program

The MIPPA program funds are accounted for within the Council's General Fund. The purpose of this program is to provide education and enrollment assistance with regards to the Medicare Improvements for Patients and Provider's Act of 2008 to persons eligible to receive Medicare

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benefits. To receive the full amount of the grant (\$600) the Council had to provide 2 units of service which consisted of hosting outreach, enrollment, and education events in accordance with the specifications, procedures, and requirements outlined in the MIPPA Grant Taxonomy.

Utility Assistance

This program provides utility assistance to elderly, disabled, and handicapped people that qualify for assistance. In past years, the Council used to participate with utility companies to provide this assistance but now the Council has to rely on occasional contributions from the general public to provide utility assistance. This year the Council used \$1,275 to purchase fans and heaters, and to pay electricity bills. The money used for this assistance came from unspent funds that had been carried over from past years.

The Council uses a special revenue fund to account for utility assistance activities and shifted the accounting to its General Fund. The contributions received for this program are considered restricted public support and can only be used to pay for direct services. No indirect or administration expenses can be paid for with the donated money.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term proceeds of specific revenue sources establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund.

The Council has established several special revenue funds. The following are brief descriptions of the purpose of each special revenue fund and their classification as either a major or non-major governmental fund:

Major Governmental Funds:

Title III B Fund

The Title III B Fund is used to account for funds used to provide various units of supportive social services to the elderly. The main sources of the revenue forming the basis for this fund are as follows:

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A grant from GOEA via CAAA for Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers (\$24,260).

GOEA has established the criteria for a qualifying unit of service for each Title III program. Specific supportive services, along with the number of units the Council reported to CAAA that it provided during the fiscal year, are as follows:

Type of Service Provided	Units
Information and Assistance	156
Homemaker	151
Wellness	880
Utility Assistance	14
Outreach	14
Telephoning	1,473
Transportation for people age 60 or older	7,280

Title III C-1 Fund

The Title III C-1 Fund accounts for funds used to provide meals and nutrition education in a group setting to people age 60 or older at strategically located centers throughout West Feliciana Parish. During the year, the Council reported to CAAA that it provided 5,623 meals and 53 units of nutrition education to eligible participants.

There were two main sources of revenues received this year that form the basis of this fund: Special Programs for the Aging Title III, Part C-1 Nutrition Services grant funds (\$9,185) received from GOEA via CAAA and restricted and restricted, voluntary contributions (\$5,156) from those persons who received meals.

Title III C-2 Fund

The Title III C-2 Fund accounts for funds that are used to provide nutritional meals to homebound people who are age 60 or older. During the year, the Council reported to CAAA that it provided 6,477 home-delivered meals and 34 units of nutrition education to eligible participants.

There were two main sources of revenues received this year that form the

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basis of this fund: Special Programs for the Aging Title III, Part C-2 Nutrition Services grant funds (\$12,300) received from GOEA via CAAA and restricted, voluntary contributions from those persons who received home-delivered meals (\$3,357).

d. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe which transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recorded regardless of the measurement focus applied.

Government-wide Financial Statements - Accrual Basis

The Statement of Net Position and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fund Financial Statements - Modified Accrual Basis

Governmental fund level financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. A current financial resources measurement focus means that only current assets and current liabilities are generally included on the fund balance sheet. The operating statements of the funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be available if they are collected within sixty days of the current fiscal year end.

Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred, if measurable, except for the following: (1) un-matured principal and interest on long-term debt, if

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any, are recorded when due, and (2) claims, judgments, and compensated absences are recorded as expenditures when paid with expendable available financial resources. Depreciation is a cost that is not recognized in the governmental funds.

e. Interfund Activity

In the fund financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate. Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be repaid.

In the government-wide financial statements, all types of interfund transactions are eliminated when presenting the governmental activity information.

f. Cash

Cash includes not only currency on hand, but demand deposits with banks or other financial institutions.

For the purposes of the Statement of Net Position, restricted cash are amounts received or earned by the Council with an explicit understanding between the Council and the resource provider that the resource would be used for a specific purpose. The Council has presented restricted cash as a component of current assets in the Statement of Net Position because it is available for use in current operations.

g. Receivables

The financial statements do not contain an allowance for uncollectible receivables because management believes that all receivables presented will be collected in full. However, if management becomes aware of information that would change its assessment of the collectability of any receivable, management would write off the receivable as a bad debt at that time.

h. Prepaid Expenses/Expenditures

In the government-wide financial statements prepaid expenses include

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amounts paid in advance for goods and services. Prepaid expenses are shown as either current or other assets on the government-wide Statement of Net Position, depending on when management expects to realize their benefits.

In the fund financial statements, management has elected not to include amounts paid for future goods and services as expenditures until those services are consumed. This method of accounting for prepaid expenditures helps assure management that costs incurred will be reported in accordance with the Council's cost reimbursement grants. These types of grants do not permit the Council to obtain reimbursement for qualified expenditures until the goods and services relating to them are consumed. As a result, the prepaid expenditures are shown as an asset on the balance sheet of the fund financial statements until they are consumed. In addition, a corresponding amount of the fund balance of the General Fund has been reserved to reflect the amount of fund balance not currently available for expenditure.

For purposes of presenting prepaid expenses in the government-wide statements, the Council will follow the same policy it uses to record prepaid expenditures in the fund financial statements with one exception. Disbursements made as matching payments to acquire vehicles that are titled to another governmental entity are recorded as a prepaid expense and amortized in the Statement of Net Position to better present the substance of this type of transaction and to keep from distorting the Council's transportation expenses in the Statement of Activities. In contrast, 100% of the matching payments are reported in the fund financial statements as intergovernmental expenditures when the vehicles are received. The Council did not have any matching type transactions this year.

i. Capital Assets

The accounting and reporting treatment used for property, vehicles, and equipment (capital assets) depends on whether the capital assets are reported in the government-wide financial statements or the fund financial statements.

Government-Wide Financial Statements

Capital assets are long-lived assets purchased or acquired with an original

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cost of at least \$1,000 and 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 Position. 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. Capital assets will also include major repairs to equipment and vehicles that significantly extend the asset's useful life. Routine repairs and maintenance are expensed as incurred.

For capital assets recorded in the government-wide financial statements, depreciation is computed and recorded using the straight-line method for the asset's estimated useful life. The Council follows a guideline issued by the State of Louisiana's Office of Statewide Reporting and Accounting to establish the useful lives of the various types of capital assets that are depreciated and the method used to calculate annual depreciation.

Using this guideline, the estimated useful lives of the various classes of depreciable capital assets are as follows:

Office equipment - other than computers	6 years
Vehicles	5 years
Computer equipment	5 years

When calculating depreciation, the State's guideline assumes that capital assets will not have any salvage value and that a full year's worth of depreciation will be taken in the year the capital assets are placed in service or disposed.

Fund Financial Statements

In the fund financial statements, capital assets used in the Council's operations are accounted for as capital outlay expenditures of the governmental fund that provided the resources to acquire the assets. Depreciation is not computed or recorded on capital assets for purposes of the fund financial statements.

j. Non-Current (Long-term) Liabilities

The accounting treatment of non-current liabilities depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, all non-current liabilities that

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will be repaid from governmental resources are reported as liabilities in the government-wide statements. In the fund financial statements, non-current liabilities for governmental funds are not reported as liabilities or presented anywhere else in these statements.

The Council did not have any non-current liabilities at year end.

k. Compensated Absences

The Council's annual leave policy permits employees to accumulate earned but unused annual leave. Accordingly, a liability for the unpaid annual leave would be 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 Council's management has this policy to minimize the Council's exposure to a liability for which the Council may not have the funds to pay.

l. Advances from Funding Agencies

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

m. Deferred Revenue Other Than Property Taxes

The Council reports deferred revenues on both the Statement of Net Position (government-wide) and the Balance Sheet of the fund financial statements. Deferred revenues arise when the Council receives resources before it has a legal claim to them, as when grant monies are received before the occurrence of qualifying expenditures. In subsequent periods, when the Council has a legal claim to the resources, the liability for deferred revenue is removed from the Statement of Net Position and the fund Balance Sheet, whichever the case might be, and the revenue is recognized. The Council did not have any deferred revenues at the end of

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this fiscal year.

n. Net Position in the Government-wide Financial Statements

In the Government-Wide Statement of Net Position, the Net Position is classified and displayed in three components:

Invested in capital assets – This component of net position consists of capital, net of accumulated depreciation and reduced by the outstanding debt attributable to the acquisition, construction, or improvement of those assets. At year end, the Council did not have any debt related to capital assets.

Restricted net position – This component reports the amount of net position with externally imposed constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – This component consist of all other net assets that do not meet the definition of restricted or invested in capital assets.

When both restricted and unrestricted resources are available for use in a specific program or for a specific purpose, the Council's usual policy is to use restricted resources first to finance it's activities. However, management will depart from it's usual policy by using unrestricted funds in the Council's Nutrition Programs before consuming unspent NSIP funds, which are restricted type revenue. The reason management will take this action is because certain unrestricted funds will have to be returned to GOEA if not consumed by June 30, whereas unconsumed NSIP funds are allowed by GOEA to be carried over and used in a subsequent year.

o. Fund Equity – Fund Financial Statements

Governmental fund equity is classified as fund balance, which is classified based on the relative strength of the spending constraints placed on how the fund balance resources can be used, as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or

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contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

Restricted: This classification includes amounts for which constraints have been placed on the use of resources and are either:

Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
Imposed by law through constitutional provisions or enabling legislation.

Management has classified \$4,637 of the fund balance for the Utility Assistance special revenue fund as being restricted due to the constraints placed on the use of the money contributed by the general public and Entergy Corporation.

Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the Council's board of directors, which is the Council's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the board of directors removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Council did not have any committed resources at year-end.

Assigned: This classification includes spendable amounts that are reported in governmental funds other than the General Fund, that are neither restricted nor committed, and amounts in the General Fund that are intended to be used for a specific purpose. The intent of an assigned fund balance should be expressed by the Council's (1) board of directors, (2) its finance committee, or (3) an official, such as the executive director, to which the board of directors has delegated the authority to assign amounts to be used for a specific purpose. The Council did not have any assigned fund balance at year-end.

Unassigned: This classification is the residual fund balance for the General Fund and represents the amount that has not been assigned to other funds and that has not been restricted, committed, or assigned to

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specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the Council will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the Council's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

p. Management's Use of Estimates

The preparation of financial statements in conformity with U.S. 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.

q. Allocation of Indirect Expenses

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

r. Elimination and Reclassifications

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the grossing up effect on assets and liabilities within the governmental activities column.

Note 2 - Revenue Recognition

Revenues are recorded in the government-wide financial statements when they are earned using the accrual basis of accounting.

Revenues are recorded in the fund financial statements using the modified

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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 must be 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 3 - Cash Management and Deposits

The Council maintains a consolidated operating bank account at Bank of St. Francisville, which is available for use by all funds to deposit revenues and pay expenses. The purpose of this consolidated account is to reduce administration costs and facilitate cash management. The consolidated account also allows those funds with available cash resources to temporarily cover any negative cash balances in other funds.

As described in Louisiana law, the Council is classified as a quasi-public entity. Accordingly, the Council is not required to comply with Louisiana laws relating to the collateralization of bank deposits. However, it is the Council's policy to follow state law in an effort to minimize risk associated with bank deposits that exceed those currently covered by FDIC insurance.

The Council maintains a \$150 petty cash fund to pay for small, unexpected expenses that might arise during daily operations.

Cash is reported at its carrying value, which equals its fair value. At June 30, 2017, the Council had a cash balance of \$63,848. Bank balances, other than non-interest bearing demand accounts, in excess of \$250,000 FDIC insurance are exposed to credit risk. However, at year end, all of the Council's bank balances were insured 100% by federal depository insurance.

Note 5 - Grants Receivable

As of June 30, 2017, grants receivable consisted of Capital Area funds due to the Council in the amount of \$4,159.

Note 6 - Changes in Capital Assets and Accumulated Depreciation

A summary of changes in capital assets and accumulated depreciation is as follows:

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Capital Assets Being Depreciated	June 30, 2016	Additions	Decreases	June 30, 2017
Vehicles	43,327	0	0	43,327
Office furniture and equipment	30,942	0	0	30,942
Total Capital Assets	74,269	-	-	74,269
Less Accumulated Depreciation:				
Vehicles	30,100	4,562		34,662
Office furniture and equipment	29,727	1,215		30,942
Total Accumulated Depreciation	59,827	5,777	0	65,604
Capital Assets Net of Depreciation	\$ 14,442	\$ (5,777)	\$ 0	\$ 8,665

All the Council's vehicles are operational at year-end. The Council's management has also reviewed the other capital assets and does not believe any of them have been impaired as of year-end.

Depreciation was charged to governmental activities as follows:

Administration	\$ 1,215
Supportive Services:	
Transportation of the elderly	4,562
Nutrition Services:	
Congregate meals	
Home delivered meals	
Transportation of the nonelderly	
Total depreciation expense for governmental activities	<u>\$ 5,777</u>

The \$5,777 depreciation associated with the administration function relates to capital assets that essentially serve all functions. Accordingly, it is included as a direct expense of the administration function on the Statement of Activities and then allocated to other functions in accordance with the Council's method of allocating indirect expenses.

Note 7- Changes in Compensated Absences

For purposes of the Statement of Net Position, the Council has zero accumulated unpaid vacation as a current liability. This is because vested amounts were used before the end of the fiscal year.

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Note 8 - Fund Balances - Fund Financial Statements

At year-end, one special revenue fund had a remaining fund balance of \$4,637. This balance represents unspent Utility Assistance contributions to help the elderly with utility bills.

Note 9 - In-Kind Contributions

The Council received a variety of in-kind contributions during the year, but does not record the fair value of them in its government-wide and fund financial statements, except for the donation of capital assets. In the case of a donation of a capital asset, accounting principles for governmental entities require the fair value of a donated capital asset be recorded in the Statement of Activities at the time of acquisition. However, these same principles do not permit the recording of the fair value of capital assets (or other in-kind contributions) in the fund financial statements because of the measurement focus of such statements.

The in-kind contributions that the Council received during the year consisted primarily of volunteer meal site aides, van fuel, van repair and washing. These in-kind donations totaled \$14,064.

Note 10 - Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members can request reimbursement for out-of-pocket expenses in accordance with the Council's travel policy when traveling on behalf of the Council.

Note 11 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986, and as an organization that is not a private foundation as defined in Section 509(a) of the Code. The Council is also exempt from Louisiana income tax.

The organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The organization believes that it is no longer subject to tax return examinations for the years prior to 2013.

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NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

Note 12 - Judgments, Claims, and Similar Contingencies

As of the end of this fiscal year, the Council's management has no knowledge of any pending litigation, lawsuits, or claims against the Council. Furthermore, the Council's management believes that any unexpected lawsuits or claims that might be filed against the Council would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

Note 13 - Contingencies - Grant Programs

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

Note 14 - Risk Management

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

The Council's management has not purchased commercial insurance or made provision to cover or reduce the risk of loss, as a result of business interruption and certain acts of God, like floods and earthquakes.

There have been no significant reductions in insurance coverage from the prior year. No settlements were made during the current or prior three years that exceeded the Council's insurance coverage.

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Note 15 - Related Party Transactions

There were no related party transactions during the fiscal year.

Note 16 - Economic Dependency

The Council receives the majority of its annual revenues from the Governor's Office of Elderly Affairs (GOEA). These revenues are appropriated each year by the Federal and State governments. If significant budget cuts are made at the Federal and State level, the amounts 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 significantly affect the amount the Council will receive next year relating to revenues that it usually receives from GOEA.

Note 17 - Interfund Receivables and Payables - Fund Financial Statements

Because the Council operates its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans. A summary of these interfund loans, at year-end, is as follows:

	Receivable From	Payable To
General Fund:		
Major Funds:		
Title III B	\$ 4,159	\$ 0
Title III C-1	0	0
Totals for the General Fund	\$ 4,159	\$ 0
Special Revenue Funds:		
Major Funds:		
Title III B:		
General Fund	\$ 0	\$ 4,159
Title III C-1:		
General Fund	0	0
Totals for All Funds	\$ 4,159	\$ 4,159

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NOTES TO THE FINANCIAL STATEMENTS
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Note 18 - Interfund Transfers

Operating transfers to and from the various funds are as follows for the fiscal year:

	Operating Transfers	
	In From	Out To
General Fund:		
Title III B Fund		\$ 106,043
Title III C-1 Fund		4,959
Title III C-2 Fund		
Nonmajor Funds in the Aggregate		3,700
Total General Fund	0	114,702
Title III B - Fund:		
General Fund - local funds	\$ 110,910	\$ 0
Total Title III B Fund	110,910	0
Title III C-1 Fund:		
General Fund	\$ 4,959	\$ 0
General Fund - local funds		0
Total Title III C-1 Fund	4,959	0
Title III C-2 - Fund:		
Title III C-1 Fund		\$ 1,167
General Fund		0
Total Title III C-2 Fund	0	1,167
Nonmajor Funds in the Aggregate:		
General Fund		\$ 0
Total for Nonmajor Funds	0	0
Grand Totals	\$ 115,869	\$ 115,869

Transfers are used (a) to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (b) to shift unrestricted revenues collected in the General Fund and certain Special Revenue Funds to finance various programs accounted for in other funds and to eliminate program deficits.

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Note 19 - Subsequent Events

Management has evaluated subsequent events through December 29, 2017, which is the date the financial statements were available to be issued. There were no events that required disclosure.

REQUIRED SUPPLEMENTAL INFORMATION

PART 2 OF 2

WEST FELICIANA COUNCIL ON AGING, INC.
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
June 30, 2017

Note 1 - Budgetary Reporting

The budget information presented in this section of required supplementary information applies to major governmental funds for which annual budgets were adopted. Budgetary information for non-major funds has not been included in these financial statements.

The Council follows these procedures in establishing the budgetary data that has been presented as required supplementary information in these financial statements.

- The Capital Area Agency on Aging - District II Inc., (CAAA) notifies the Council each year as to the funding levels for each program's grant award.
- Revenue projections are also made based on grants from GOEA and other agencies, program service fees, public support (including client contributions), interest income, and other miscellaneous sources.
- Expenditure projections are developed using horizontal information and changes in the upcoming year that management is aware of at the time of budget preparation.
- Once the information regarding projected revenues and expenditures has been obtained, the Council's executive director and bookkeeper prepare a proposed budget based on the projections. The proposed budget is submitted to the Board of Directors for final approval.
- The Board of Directors reviews and adopts the budget for the next fiscal year at a regularly scheduled board meeting before May 31 of the current fiscal year.
- The adopted budget is forwarded to CAAA for compliance approval for the funds it will pass-through the Council from GOEA.
- Unused budget amounts lapse at the end of each fiscal year (June 30). However, if a grant or contract is not completed by June 30, management will automatically budget funds in the next fiscal year to complete the grant or contract. An example where this might occur is when vehicles are acquired under a federal matching program. The match might be made in one year and vehicle delivered in another year.
- The budget is prepared on a modified accrual basis, consistent with the basis of accounting for governmental funds, for comparability of budgeted and actual revenues and expenditures.
- Budgeted amounts included in the accompanying required supplementary information include the original adopted budget amounts and all subsequent amendments. During the fiscal year management did not amend the budget.
- Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

WEST FELICIANA COUNCIL ON AGING, INC.
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
June 30, 2017

- The Council may transfer funds between line items as often as required, but must obtain compliance approval from the CAAA and the Governors Office of Elderly Affairs for funds received under grants and contracts from these agencies. As a part of their compliance, CAAA and GOEA require management to amend the budget in cases where actual expenditures for the particular line item exceed their amended budgeted amount by more than 10%, unless unrestricted funds are available to “cover” them.
- Budgeted expenditures cannot exceed budgeted revenues on an individual fund level, unless a large enough fund balance exists to absorb the budgeted operating deficit.
- The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some activities may not be budgeted, particularly if they are deemed to be immaterial by management.

**Budgetary Comparison Schedule - General Fund
West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ending June 30, 2017**

	<u>Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original (Unamended)</u>	<u>Modified Accrual Basis</u>	<u>Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Governor's Office of Elderly Affairs			
PCOA	\$ 37,500	\$ 37,500	\$ 0
Senior Center	32,812	32,812	0
West Feliciana Parish Police Jury - Section 5311 funds	45,000	59,275	14,275
WF School Board Sales Tax	35,445	35,446	1
Misc	200	1,617	1,417
Adopt A Senior	1,800	3,439	1,639
Total revenues	<u>152,757</u>	<u>170,089</u>	<u>17,332</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	0		0
In-Kind Salaries			0
Fringe	0		0
Travel	0	0	0
Operating Services	17,901	15,871	2,030
Operating Supplies	0	1,640	(1,640)
Other	1,001	13,770	(12,769)
Capital Outlay			0
Total expenditures	<u>18,902</u>	<u>31,281</u>	<u>(12,379)</u>
Excess of revenues over expenditures	<u>133,855</u>	<u>138,808</u>	<u>4,953</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	0		0
Transfers out		(96,938)	(96,938)
Total other financing sources (uses)	<u>0</u>	<u>(96,938)</u>	<u>(96,938)</u>
Net increase (decrease) in fund balance	<u>\$ 133,855</u>	<u>41,870</u>	<u>\$ (91,985)</u>
<u>FUND BALANCE</u>			
Beginning of year		<u>21,650</u>	
End of year		<u>\$ 63,520</u>	

See independent accountant's review report

Budgetary Comparison Schedule - Title III B Fund

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ending June 30, 2017**

	<u>Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original (Unamended)</u>	<u>Modified Accrual Basis</u>	<u>Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Capital Area Agency on Aging	\$ 24,260	\$ 24,260	\$ 0
Medical Alert Income		\$ 94	94
Restricted Public Support - client contributions		1,588	1,588
Total revenues	<u>24,260</u>	<u>25,942</u>	<u>1,682</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	90,339	95,580	(5,241)
Fringe	12,183	10,430	1,753
Travel	2,510	249	2,261
Operating Services	23,312	15,415	7,897
Operating Supplies	17,465	9,754	7,711
Other Costs	10,268	5,424	4,844
Full Service			0
Capital Outlay			0
Total expenditures	<u>156,077</u>	<u>136,852</u>	<u>19,224</u>
Excess of expenditures over revenues	<u>(131,817)</u>	<u>(110,910)</u>	<u>20,906</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	156,077	110,910	(45,167)
Transfers out	0	0	0
Total other financing sources (uses)	<u>156,077</u>	<u>110,910</u>	<u>(45,167)</u>
Net increase (decrease) in fund balance	<u>\$ 24,260</u>	<u>0</u>	<u>\$ (24,261)</u>
<u>FUND BALANCE</u>			
Beginning of year		0	
End of year		<u>\$ 0</u>	

See independent accountant's review report

Budgetary Comparison Schedule - Title III C-1 Fund

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ending June 30, 2017**

	<u>Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original (Unamended)</u>	<u>Modified Accrual Basis</u>	<u>Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Capital Area Agency on Aging	\$ 9,185	\$ 9,185	\$ 0
Restricted Public Support - client contributions		5,156	5,156
Program Service Fees - guest fees			0
Miscellaneous - Alternate vendor			0
	<u>9,185</u>	<u>14,341</u>	<u>5,156</u>
Total revenues			
<u>EXPENDITURES</u>			
Current:			0
Personnel	8,063	14,793	(6,730)
Fringe	1,183	1,124	59
Travel	165	21	144
Operating Services	3,908	2,777	1,131
Operating Supplies	1,248	231	1,017
Other Costs	1,622	355	1,267
Capital Outlay			0
	<u>16,189</u>	<u>19,300</u>	<u>(3,111)</u>
Total expenditures			
	<u>(7,004)</u>	<u>(4,959)</u>	<u>2,045</u>
Excess of expenditures over revenues			
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	7,004	4,959	(2,045)
Transfers out	0	0	0
	<u>7,004</u>	<u>4,959</u>	<u>(2,045)</u>
Total other financing sources (uses)			
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (0)</u>
Net increase (decrease) in fund balance			
<u>FUND BALANCE</u>		0	
Beginning of year			
		<u>\$ 0</u>	
End of year			

See independent accountant's review report

Budgetary Comparison Schedule - Title III C-2 Fund

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ending June 30, 2017**

	<u>Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original (Unamended)</u>	<u>Modified Accrual Basis</u>	<u>Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental:			
Capital Area Agency on Aging	\$ 12,300	\$ 12,300	\$ 0
Restricted Public Support - client contributions		3,357	3,357
Total revenues	<u>12,300</u>	<u>15,657</u>	<u>3,357</u>
<u>EXPENDITURES</u>			
Current:			
Personnel	14,514	8,033	6,481
Fringe	1,756	824	932
Travel	325	37	288
Operating Services	1,789	3,440	(1,651)
Operating Supplies	488	1,508	(1,020)
Other Costs	3,210	648	2,562
Meals			0
Capital Outlay			0
Total expenditures	<u>22,082</u>	<u>14,490</u>	<u>7,593</u>
Excess of expenditures over revenues	<u>(9,782)</u>	<u>1,167</u>	<u>10,950</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in			0
Transfers out	0	(1,167)	(1,167)
Total other financing sources (uses)	0	(1,167)	(1,167)
Net increase (decrease) in fund balance	<u>\$ (9,782)</u>	<u>(0)</u>	<u>\$ 9,783</u>
<u>FUND BALANCE</u>			
Beginning of year		0	
End of year		<u>\$ (0)</u>	

See independent accountant's review report

**SUPPLEMENTAL INFORMATION
REQUIRED BY GOEA**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS**

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ending June 30, 2017**

REVENUES

Intergovernmental:	
Supplemental Senior Center	\$ 3,700
Total revenues	3,700

EXPENDITURES

Health, Welfare, & Social Services:

Current:

Personnel	0
Fringe	0
Travel	0
Operating Services	0
Operating Supplies	0
Other Costs	0
Utility Assistance	0
Total expenditures	0

Excess of revenues over (under) expenditures	3,700
--	-------

OTHER FINANCING SOURCES (USES)

Operating transfers in	0
Operating transfers out	0
Total other financing sources (uses)	0

Net increase (decrease) in fund balances	3,700
--	-------

FUND BALANCE (DEFICIT)

Beginning of year	0
End of year	\$ 3,700

**COMPARATIVE SCHEDULE OF CAPITAL ASSETS
AND CHANGES IN CAPITAL ASSETS**

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ending June 30, 2017**

	<u>Balance June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2017</u>
<u>Capital Assets</u>				
Vehicles	\$ 43,327			\$ 43,327
Office furniture and equipment	30,942			30,942
Total capital assets	<u>74,269</u>	<u>0</u>	<u>0</u>	<u>74,269</u>
<u>Investment in Capital Assets</u>				
FTA Section 18 Funds	4,316			4,316
Senior Center Funds	18,573			18,573
Local Funds	48,431			48,431
West Feliciana Parish Police Jury Funds	2,949			2,949
Total investment in capital assets	<u>\$ 74,269</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 74,269</u>

AGREED-UPON PROCEDURES

MC DUFFIE K. HERROD, LTD.
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:
American Institute of CPAs
Society of Louisiana CPAs

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON
PROCEDURES**

To the Board of Directors of West Feliciana Council on Aging, Inc., the Legislative Auditor of the State of Louisiana, and applicable state grantor agencies:

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Feliciana Council on Aging, Inc., the Legislative Auditor of the State of Louisiana, and applicable state grantor agencies solely to assist the users in evaluating management's assertions about West Feliciana Council on Aging, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2017 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the West Feliciana Council on Aging, Inc. is responsible for the Council's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of the Federal, state, and local award expenditures for the fiscal year, by grant and grant year. There were no local grants.

The federal and state grants were as follows:

Federal, State or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
U.S. Department of Health & Human Serv.			
Passed thru Governor's Office of Elderly Affairs			
Title III-B	2016-2017	93.044	\$ 24,260
Title III-C-1	2016-2017	93.045	\$ 9,185
Title III-C-2	2016-2017	93.045	\$ 12,300
<u>State:</u>			
Governor's Office of Elderly Affairs			
Senior Center	2016-2017		\$ 32,812
Supplemental Senior Center	2016-2017		\$ 3,100
PCOA	2016-2017		\$ 37,500
Special Projects	2016-2017		\$ 600
Total Expenditures			\$ 119,757

Accounting and Reporting

- For each federal, state and local award, randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

For each award, 6 disbursements were selected for review.

- For the items selected in procedure 2, trace the 6 disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the 6 selected disbursements and found that payment was for the proper amount and made to the correct payee.

- For the items selected in procedure 2, determine if the six disbursements were properly coded to the correct fund and general ledger account.

All of the 6 selected disbursements were property coded to the correct fund and general ledger account.

- For the items selected in procedure 2, determine whether the six disbursements received approval form proper authorities.

Inspection of the documentation supporting each of the six selected disbursements indicated approvals from the accountant and management.

Public Bid Law

6. Select all expenditures made during the year for material and supplies exceeding \$30,000 or public works exceeding \$150,000, and determine whether such purchase were made in accordance with LA-RS 38:2211-2251 (the public bid law).

No disbursements were made for these amounts.

Activities allowed or unallowed

7. Review the previously listed disbursements for types of services allowed or not allowed.

All items tested complied with the allowabililty requirements.

Eligibility

8. Review the previously listed disbursements for Eligibility requirements.

All items tested complied with the eligibility requirements.

Reporting

9. Review the previously listed disbursements for reporting requirements.

All items tested complied with the reporting requirements.

Open Meetings

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meeting law).

We were provided with the agendas that were posted on the Organization's door before the meetings. Although management has asserted that these documents were property posted, we could find no evidence supporting such assertion other than unmarked copies of the agendas.

Budget

- 11a. For all grants exceeding five thousand dollars, determine that each applicable federal, state,

or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Management provided copies of detailed budgets given to the applicable government agencies.

- 11b. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with the adopted budget; there were no amendments.

- 11c. Trace the budget adoption and amendments to the minute book.

We were able to trace the budget adoption date to the minute book.

- 11d. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to the actual revenues and expenditures. Actual revenues met budgeted amounts within the 5% range. Actual expenditures exceeded budgeted amounts by greater than 5%. The Council did not take steps to amend budgets during the year.

Code of Ethics for Public Officials and Public Employees

12. Obtain from management a list of the immediate family members of each board member as defined by LSA-R.S. 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

The Organization provided us with the required list including the noted information.

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

The Organization provided a list with the required information.

14. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (13) were also included on the listing obtained from management in the agreed-upon procedures (12) as immediate family members.

None of the employees included on the list of employees provided by management in agree-upon procedure (13) were found on the list of names provided by management in agreed upon procedure (12) as immediate family members.

Debt

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

We determined that no such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

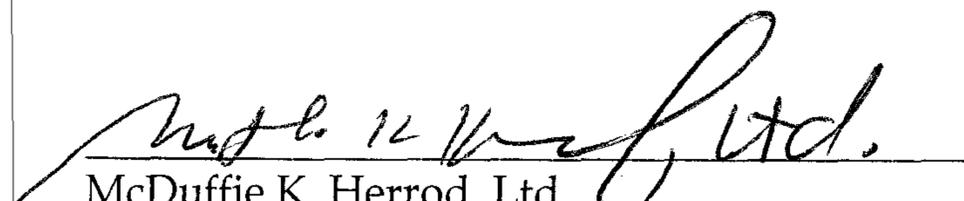
Payroll records were examined and no payments which may contain bonuses, advances or gifts were noted.

Prior Comments and Recommendations

17. None

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

This report is intended solely for the use of management of West Feliciana Council on Aging, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



McDuffie K. Herrod, Ltd.
Clinton, Louisiana
December 29, 2017

OTHER SUPPLEMENTAL INFORMATION

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

**West Feliciana Council on Aging, Inc.
St. Francisville, Louisiana
For the year ended June 30, 2017**

Executive Director's Name: Patricia Gilmore

Purpose	Amount
Salary	34,853
Benefits-retirement	1,743
Travel - mileage reimbursements for using personal car on Council business	148
Total Compensation	36,744

WEST FELICIANA COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

A. PRIOR YEAR FINDINGS - FINANCIAL STATEMENT

There were no prior year findings to report

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENTS

Finding 2017 – 1 Compliance with Local Government Budget Act

Condition:

For the year ended June 30, 2017, actual expenditures were more than budgeted expenditures by more than the 5% variance allowed.

Criteria:

The Louisiana Local Government Budget Act, LA RS 39:1301-1315, specifies that revenue should not vary 5% or more, and expenditures should not vary 5% or more from budget amounts.

Cause:

Management did not take steps to amend budgets during the year.

Recommendation:

Management should implement a plan whereby expenditures and revenues are monitored on a continuous basis, and amend the budgets as needed during the period.

Management Response:

Management will monitor actual revenues and expenditures more closely and compare to budgeted amounts frequently and amend the budget as needed. Management will seek assistance from an outside accountant to assist with compliance.

Finding 2017 – 2 Non-Compliance with State Laws and Regulations

Condition:

Financial Statements were not filed timely with the Louisiana Legislative Auditor.

Criteria:

Louisiana law pursuant to RS 24:513(5)(a) requires that the audit engagement be completed within 6 months of the close of the fiscal year.

Cause:

The previous executive director died in June of 2017, which is the closing month of the fiscal year. Her replacement did not begin until November of 2017, and she has worked to bring the Council's activities and financial information up to date. Consequently, she was delayed in engaging an accounting firm to perform the financial statement engagement.

Effect:

The engagement was not completed within 6 months of the close of the fiscal year.

Auditor's Recommendation:

The Council should develop a contingency plan to provide temporary management, as needed, to ensure future compliance with all laws and regulations.

Management's Response:

The Council will work to provide contingency plans in the event of a vacancy in the administrative positions to ensure compliance.

C. MANAGEMENT LETTER ITEMS

There are no management letter items to report as of June 30, 2017.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)**

December 27, 2017

Mc Duffie K. Herrod, Ltd

12410 Woodville Street

Clinton, Louisiana 70722

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2016 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [x] No []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes [x] No []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [x] No []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [x] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lla.nsf>, to determine whether a non-profit agency is subject to the open meetings law.**

Yes [x] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [x] No []

Reporting

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

Yes [x] No []

Prior-Year Comments¹

We have resolved all prior-year recommendations and/or comments.

Yes [x] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [x] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [x] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [x] No []

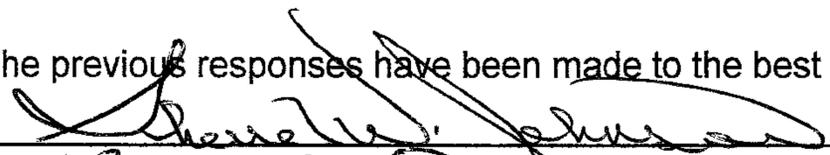
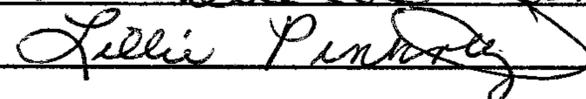
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [x] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [x] No []

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

 Director December 27, 2017 Date
 Bookkeeper December 27, 2017 Date