CAMERON COUNCIL ON AGING, INC.

GRAND LAKE, LOUISIANA

AS OF JUNE 30, 2019

BROUSSARD & COMPANY,
CERTIFIED PUBLIC ACCOUNTANTS
One Lakeside Plaza
127 W. Broad Street, Suite 800
Lake Charles, LA 70601

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2019
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Broussard & Company
Certified Public Accountants

Board of Directors
Cameron Council on Aging, Inc.
Grand Lake, Louisiana

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cameron Council on Aging, Inc. (the Council) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Cameron Council on Aging, Inc., as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 25-28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our

INDEPENDENT AUDITORS' REPORT (CONTINUED)

audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Council has not presented management's discussion and analysis that accounting principles generally accepts in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The supplemental schedules required by the Governor's Office of Elderly Affairs (GOEA) on pages 30-35 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining general and special revenue fund financial statements and the schedule of general fixed assets are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining general and special revenue fund financial statements and the schedule of general fixed assets are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cameron Council on Aging, Inc.'s internal control over financial reporting and compliance.

Broussard and Company

Lake Charles, Louisiana
December 9, 2019

GOVERNMENT – WIDE FINANCIAL STATEMENTS

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities
ASSETS	
Cash (Note 2)	$ 43,969
Accounts receivable (Note 3)	19,218
Prepaid Insurance	11,524
Capital Assets:	
Depreciable, net (Note 4)	531,205
TOTAL ASSETS	$ 605,916
LIABILITIES	
Accounts payable	$ 4,504
Notes Payable	45,019
Total Liabilities	49,523
NET POSITION	
Invested in Capital Assets	531,205
Unrestricted	25,188
Total Net Position	556,393
TOTAL LIABILITIES AND NET POSITION	$ 605,916

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGINING, INC.
GRAND LAKE, LOUISIANA
GROVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED June 30, 2019

Function/Program Activites	Direct Expenses	Indirect Expenses	Program Revenues: Program Income/ Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Governments Activities
Governmental Activities:						
Health, Welfare and Social Services:						
Supportive Services						
Homemaker	$ 20,610	$ 6,462	$ -	$ 21,626	$ -	$ (5,446)
Information and Assistance	2,852	894	-	2,992	-	(754)
Assisted Transportation	1,084	340	-	1,138	-	(286)
Outreach	1,941	609	-	2,037	-	(513)
Transportation	93,886	29,435	-	98,513	-	(24,808)
Other Services	20,872	5,521	-	21,084	-	(5,309)
Chore	5,551	1,740	-	5,824	-	(1,467)
Nutrition Services:						
Congregate Meals	35,172	11,027	-	42,447	-	(3,752)
Home Delivered Meals	99,615	31,231	-	53,370	-	(77,476)
Disease Prevention and Health Promotion	4,048	1,024	-	4,975	-	(97)
National Family Caregiver Support	17,094	5,358	-	21,636	-	(816)
Administration	-	137,731	-	22,056	-	(115,675)
DOTD	-	-	-	165,907	-	165,907
NSIP	-	-	-	16,798	-	16,798
Total Governmental Activies	$ 302,725	$ 231,372	$ -	$ 480,403	$ -	(53,694)
			General Revenues			
			Grants and Contributions not Restricted			
			To Specific Programs			17,421
			Miscellaneous (net)			37,716
			Total General Revenue			55,137
			Change in Net Assets			1,443
			Prior Year Not Recorded			-
			Net Assets Beginning			554,950
			Net Assets Ending			$ 556,393

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019

	General Funds	Title III B Supportive Services	Title C - 1 Congregate Meals	Title C - 2 Home Delivered Meal	Non Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 43,969	$ -	$ -	$ -	$ -	$ 43,969
Accounts Receivable	$ 19,218	$ -	$ -	$ -	$ -	19,218
Prepaid Insurance	11,524	-	-	-	-	11,524
TOTAL ASSETS	$ 74,711	$ -	$ -	$ -	$ -	$ 74,711
LIABILTIES						
Accounts Payable	$ 4,504	$ -	$ -	$ -	$ -	$ 4,504
Note Payable	-	-	-	-	-	-
Total Liabilities	4,504	-	-	-	-	4,504
FUND BALANCE						
Fund Balance						
Unreserved Reported In:						
General Fund	70,207	-	-	-	-	70,207
Special Revenue Funds	-	-	-	-	-	-
Total Fund Balance	70,207	-	-	-	-	70,207
TOTAL LIABILITIES AND FUND BALANCE	$ 74,711	$ -	$ -	$ -	$ -	$ 74,711

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGINING, INC.
GRAND LAKE, LOUISIANA
RECONCILIATION OF TOTAL GOVERNMENTAL
FUND BALANCES TO NET ASSETS OF
SUPPLEMENTAL FUNDS
June 30, 2019

Total Governmental Fund Balance	$	70,207
Amount reported for governmental activites in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		531,205
Long-term liabilities are not due and payable in the current period and therefore are not reported in the fund		(45,019)
Net Assets of Governmental Activities	$	556,393

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED June 30, 2019

	General Fund	Title III B Supportive Services	Title C - 1 Congregate Meals	Title C - II Home Delivered Meals	Non Major Governmental Funds	Total Governmetnal Funds
REVENUES						
Intergovernmental	$ 165,907	$ 60,801	$ 42,447	$ 53,081	$ 139,478	$ 461,714
Public Support	28,325	19,000	-	289	-	47,614
Miscellaneous	9,467	-	-	-	-	9,467
Total Revenues	203,699	79,801	42,447	53,370	139,478	518,795
EXPENDITURES						
Current:						
Salaries	21,537	113,955	16,495	43,290	29,022	224,299
Fringe	3,663	19,384	2,806	7,364	4,937	38,154
Travel	247	996	156	441	402	2,242
Operating Services	18,217	41,665	3,894	11,029	10,042	84,847
Operating Supplies	1,143	10,048	6,922	5,727	2,822	26,662
Other Costs	29,355	5,749	15,926	62,995	2,355	116,380
Capital Outlay	39,561	-	-	-	-	39,561
Total Expenditures	113,723	191,797	46,199	130,846	49,580	532,145
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	89,976	(111,996)	(3,752)	(77,476)	89,898	(13,350)
OTHER FINANCING SOURCES (USES)						
Operating Transfers - In	600	111,996	3,752	77,476	913	194,737
Operating Transfers - Out	(103,926)	-	-	-	(90,811)	(194,737)
Sale of Capital Assets	22,245	-	-	-	-	22,245
Payments on Long-Term Debt	(5,628)	-	-	-	-	(5,628)
Total Other Financing Sources (Uses)	(86,709)	111,996	3,752	77,476	(89,898)	16,617
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	3,267	-	-	-	-	3,267
Fund Balance at Beginning of Year	66,940	-	-	-	-	66,940
Fund Balance, end of year	$ 70,207	$ -	$ -	$ -	$ -	$ 70,207

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED June 30, 2019

Total net changes in fund balance as of June 30, 2019 per statement of Revenues, Expenditures and Changes in Fund Balance.	$	3,267
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds reported capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		39,561
Depreciation Expense and Basis on Disposal of Capital Assets		(47,013)
Payments of debt principle of long-term liabilities in the statement of net position		5,628
Total change in net assets at June 30, 2019 per statement of activities	$	1,443

The accompanying notes are an integral part of this statement.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies

The financial statements of the Cameron Council on Aging, Inc. have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection V1-Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors, and the Louisiana Governmental Audit Guide. The more significant to the Council's accounting policies are described below.

Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Cameron Council on Aging, Inc. is a non-profit, quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. Other entities that provide the Council with federal, state, or local funds may impose some additional requirements.

The primary function of the Cameron Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Some of the services provided by the Council include congregate and home delivered meals, nutritional education, information services, discount services, material aid, outreach, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

The Cameron Council on Aging is a legally separate, non-profit, quasi-public corporation. The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Financial Reporting

The Council follows the provisions of the Government Accounting Standards Board Statement, Nos. 34, Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments (Statement 34), 37, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus (Statement 34), and 38, Certain Financial Statement Note Disclosures (Statement 38). Which establish the financial reporting standards for all states and local government entities.

The accompanying government-wide financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting and reflect transactions of behalf of the Council. The Council accounts for its funds as governmental funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Office of Elderly Affairs Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Most of the Council's special revenue funds are provided by GOEA. Title III funds are provided by the United States Department of Health and Human Services Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Fund Accounting

The Council reports the following major governmental funds:

General Fund

The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state or local) from which they are derived. The following types of programs comprise the Council's General Fund:

Local Funds

Local funds are received from various local sources; such funds not being restricted to any special use.

PCOA (ACT 735) Funds

PCOA (Act 735) funds are appropriated for the Governor's Office of Elderly Affairs by the Louisiana Legislature for remittance to the Council on Aging. The Council may use these "ACT 735" funds at its discretion provided the program is benefitting people who are at least 60.

Title III-B Supportive Services Fund

This program provides access services, in-home services, community services, legal assistance and transportation for the elderly.

Title III C-1 Congregate Meals Fund

These funds are used to provide nutritional congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

These funds are used to provide nutritional meals to home bound older persons.

The remaining non major funds are as follows:

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Senior Center Fund

This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity and encourage their involvement in and with the community.

Nutritional Services Incentive Program (NSIP)

The NSIP program (formerly USDA) is used to account for the administration of Food Distribution Program funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs. This program reimburses the service provided on a per unit basis for each congregate and home-delivered meal served to an eligible participant so that the United States food and commodities may be purchased to supplement these programs.

Title III-D Disease Prevention and Health Promotion Services

This program provides funds to develop or strengthen preventative health services and health promotion systems through designated agencies.

Title III-E National Family Caregiver Support

To assist in providing multifaceted systems of support services for family caregivers and grandparents or older individuals who are relative caregivers.

Title III-C-1 Congregate Meals Fund

Title III C-1 Fund receives funding from United States Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year July 1, 2018 to June 30, 2019 the Council served approximately 4,240 congregate meals.

Title III-C-2 Home Delivered Meals Fund

Title III-C-2 fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons. During the fiscal year July 1, 2018 to June 30, 2019, the Council served approximately 20,762 home delivered meals.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates five senior centers in Cameron Parish, Louisiana. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred all of its grant revenue to the Title III B Fund to subsidize that program's cost of providing supportive services to elderly persons who use the senior center.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit (or compilation) of the Council's financial statements.

Title III-D

The Title III-D Fund is used to account for funds used for disease prevention and health promotion activities such as; (1) equipment and material (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need."

Title III-C-1 Area Agency Administration Fund

Title III-C-1 Area Agency Administration (AAA) Fund is used to account for some of the administration costs associated with operating the Special Programs for the Aging.

Title III-B Supportive Services Fund

Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Cameron Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

Funding Policies and Sources of Funds

The Council receives its monies through various methods of funding. NSIP program funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food costs in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (PCOA) and Supplemental Senior Center funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditure. The Title III-B, C-1, C-2, D and E programs are funded based on actual operating costs incurred.

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1 and C-2 programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenue when the cash is received because the Council cannot predict the timing and amount of receipt.

Compensated Absences

Vacation and sick leave are recorded as expenditures of the period in which paid. Sick leave accumulates at a rate of 1.5 days per month and is not payable upon termination or resignation. Vacation leave accumulates at the same rate after three months of service has been completed. Upon termination or resignation, a maximum of nine days can be paid to an employee. This same amount can be carried over from year to year. Any liability as of June 30, 2019 would be considered immaterial and has not been recorded on the Agency's accounting records.

Property and Equipment

The Council capitalizes property and equipment over $1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Depreciation of property and equipment is calculated on the straight line basis over the estimated useful life of the asset. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Agency generally pays for services requiring specific expertise. However, individuals volunteer their time and perform a variety of tasks that assist the Agency but these services do not meet the criteria for recognition as contributed services.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Donations

Donations received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Budget Policy

The Council follows these procedures in establishing the budgetary data reflected in these financial statements:

The Governor's Office of Elderly Affairs (GOEA) notifies the Council each year as to the funding levels for each program's grant award.

The Executive Director prepares a proposed budget based on the funding levels provided by GOEA and then submits the budget to the Board of Directors for approval.

The Board of Directors reviews and adopts the budget before June 30^{th} of the current year for the next year.

The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

All budgetary appropriations lapse at the end of each fiscal year (June 30).

The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device; there was one budget amendment during the current fiscal year.

Note 1 – Nature of the Business and Summary of Significant Accounting Policies (Continued)

Estimates

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

Note 2 – Cash in Bank

At June 30, 2019, the book balance of the Council's bank deposits was $43,969.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2019, are secured as follows:

Bank Balances	$ 66,615
Federal Deposit Insurance	$ 66,615

At June 30, 2019, the Council's deposits are fully covered by FDIC insurance coverage and therefore the Council is not subject to any custodial credit risk.

Note 3 – Receivables

Accounts receivable at June 30, 2019, consist of the following:

CSBG	$ 4,474
DOTD	14,744
	$ 19,218

Note 4 – Capital Assets

Capital asset activity for the year ended June 30, 2019, is as follows:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Capital assets not being depreciated:				
Land	$ 20,500	$ -	$ (5,500)	$ 15,000
Depreciable assets:				
Building	582,548	-		582,548
Vehicles	232,982	39,561	(31,513)	241,030
Furniture & fixtures	47,046	-		47,046
Totals at historical cost	883,076	39,561	(37,013)	885,624
Less accumulated depreciation for:				
Building	(117,849)	(20,428)	-	(138,277)
Vehicles	(183,455)	(18,312)	31,513	(170,254)
Furniture & fixtures	(43,116)	(2,772)	-	(45,888)
Total accumulated depreciation	(344,420)	(41,512)	31,513	(354,419)
Net capital assets	$ 538,656	$ (1,951)	$ (5,500)	$ 531,205

Depreciation was charged to Administration activities of the Council for $41,512.

Note 5 – Note Payable (Promissory Note)

The Council has available $120,000 under a promissory note with a banking institution at June 30, 2019. The promissory note bears interest at 6% per annum. The promissory note has a maturity date of October 14, 2019. The outstanding balance under this agreement was $45,019 at June 30, 2019.

Note 6 – In-Kind Contribution

The Council received various in-kind contributions during the year in the amount of $37,700. These contributions have not been recorded in the financial statements as revenues, nor has the expenditure related to the use of the in-kind been recorded. The primary in-kind contributions consisted of free rent and utilities for the senior center and meal sites, and wages and fringe benefits for volunteer workers.

Note 7 – Judgments, Claims, and Similar Contingencies

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

Note 8 – 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 significant disallowed costs of refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED June 30, 2019

Note 9 – Transfer In (Out)

These amounts represent transfers from various funds including Act 735 State Fund and the Local Contributions Fund to various other funds to supplement current year programs.

Operating transfers in and out are listed by fund for the fiscal year ended June 30, 2019:

	III-B	C-1	C-2	III-D	III-E	Total
PCOA	$ 37,500	$ -	$ -	$ -	$ -	$ 37,500
Senior Center	32,813	-	-	-	-	32,813
NSIP	-	-	16,798	-	-	16,798
Supplement	3,100	-	-	-	-	3,100
Disaster Assistance	-	-	-	-	-	-
Local	38,583	3,752	60,678	97	816	103,926
Total	$111,996	$ 3,752	$ 77,476	$ 97	$ 816	$ 194,137

Note 10 – Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, some board members were reimbursed for expenses incurred in conducting Council related activities.

Note 11 – Subsequent Events

The Council evaluated its records as of December 9, 2019 for subsequent events through this date and the Council is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

Note 12 – 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 Agency is required to file the applicable Form 990, *Return of Organization Exempt from Income Tax.* The applicable form is based on the Agency's gross receipts. The Agency is in compliance with the filing requirements of the Internal Revenue Service. Returns are subject to examination by the IRS, generally for three years after they are filed.

Note 13 – Economic Dependency

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

Note 14 – Federal Award Programs

The Council received revenues from various federal and state grant programs that are subject to final review and approval as to the allow ability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency of the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

REQUIRED SUPPLEMENTAL INFORMATION (PART B)
BUDGETARY COMPARISON SCHEDULES

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED June 30, 2019

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	$ 179,716	$ 134,927	$ 165,907	$ 30,980
Public Support	12,000	12,000	28,325	16,325
Miscellaneous	-	-	9,467	9,467
Total Revenues	191,716	146,927	203,699	56,772
Expenditures				
Salaries	18,549	21,098	$ 21,537	$ 439
Fringe	3,371	3,599	3,663	64
Travel	280	476	247	(229)
Operating Services	11,801	9,274	18,217	8,943
Operating Supplies	3,416	1,969	1,143	(826)
Other Costs	486	491	29,355	28,864
Capital Outlay	-	-	39,561	39,561
Total Expenditures	37,903	36,907	113,723	68,425
Excess (Deficiency) of Revenues Over Expenditures	153,813	110,020	89,976	(11,653)
Other Financing Sources (Uses)				
Transfers Out	(153,813)	(110,020)	(103,926)	6,094
Transfers In	-	-	600	600
Sale of Capital Assets	-	-	22,245	
Payments on Long-Term Debt	-	-	(5,628)	(5,628)
Total Other Financing Sources (Uses)	(153,813)	(110,020)	(86,709)	1,066
Net Change in Fund Balance	-	-	3,267	3,267
Fund Balance at Beginning of Year	66,940	66,940	66,940	-
Fund Balance at End of Year	$ 66,940	$ 66,940	$ 70,207	$ 3,267

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
TITLE III B - SUPPORTIVE SERVICES
FOR THE YEAR ENDED June 30, 2019

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	$ 60,801	$ 60,801	$ 60,801	$ -
Public Support	18,000	18,000	19,000	1,000
Total Revenues	78,801	78,801	79,801	1,000
Expenditures				
Salaries	144,135	117,733	113,955	(3,778)
Fringe	26,195	20,091	19,384	(707)
Travel	2,282	2,621	996	(1,625)
Operating Services	55,921	40,660	41,665	1,005
Operating Supplies	11,674	9,985	10,048	63
Other Costs	6,369	5,830	5,749	(81)
Total Expenditures	246,576	196,920	191,797	(5,123)
Excess (Deficiency) of Revenues Over Expenditures	(167,775)	(118,119)	(111,996)	6,123
Other Financing Sources (Uses)				
Transfers In	167,775	118,119	111,996	(6,123)
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
TITLE C-1 CONGREGATED MEALS
FOR THE YEAR ENDED June 30, 2019

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	$ 42,447	$ 42,447	$ 42,447	$ -
Public Support	-	-	-	-
Total Revenues	42,447	42,447	42,447	-
Expenditures				
Salaries	18,179	17,380	16,495	(885)
Fringe	3,304	2,966	2,806	(160)
Travel	337	221	156	(65)
Operating Services	4,375	3,602	3,894	292
Operating Supplies	5,406	6,676	6,922	246
Other Costs	14,441	15,609	15,926	317
Total Expenditures	46,042	46,454	46,199	(255)
Excess (Deficiency) of Revenues Over Expenditures	(3,595)	(4,007)	(3,752)	255
Other Financing Sources (Uses)				
Transfers In	3,595	4,007	3,752	(255)
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of this statement.

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
TITLE C-2 HOME DELIVERED MEALS
FOR THE YEAR ENDED June 30, 2019

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget Over (Under)
Revenues				
Intergovernmental	$ 53,081	$ 53,081	$ 53,081	$ -
Public Support	775	775	289	(486)
Total Revenues	53,856	53,856	53,370	(486)
Expenditures				
Salaries	25,923	44,797	43,290	(1,507)
Fringe	4,711	7,644	7,364	(280)
Travel	803	621	441	(180)
Operating Services	10,421	10,124	11,029	905
Operating Supplies	3,305	5,653	5,727	74
Other Costs	64,505	61,699	62,995	1,296
Total Expenditures	109,668	130,538	130,846	308
Excess (Deficiency) of Revenues Over Expenditures	(55,812)	(76,682)	(77,476)	(794)
Other Financing Sources (Uses)				
Transfers In	55,812	76,682	77,476	794
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
FUND BALANCE AT END OF YEAR	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION SCHEDULES
REQUIRED BY GOEA

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
GENERAL FUNDS
COMBINGING BALANCE SHEET
June 30, 2019

	Local	Programs of the General Fund PCOA (Act 735)	Total General Fund
ASSETS			
Cash & Cash Equivalents	$ 43,969	$ -	$ 43,969
Accounts Receivable	19,218		19,218
Prepaid Insurance	11,524		11,524
TOTAL ASSETS	$ 74,711	$ -	$ 74,711
LIABILITIES AND FUND BALANCING			
LIABILITIES			
Accounts Payable	$ 4,504	$ -	$ 4,504
Notes Payable	-		-
Due to Other Funds	-		-
Total Liabilities	4,504	-	4,504
FUND BALANCE			
Unreserved and Undesignated	70,207	-	70,207
TOTAL LIABILITIES AND FUND BALANCE	$ 74,711	$ -	$ 74,711

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED June 30, 2019

	Programs of the General Fund		
	Local	PCOA (Act 735)	Total General Fund
Revenues			
Intergovernmental	$ 165,907	$ 37,500	$ 203,407
Public Support	28,325	-	28,325
Miscellaneous	9,467	-	9,467
Total Revenues	203,699	37,500	241,199
Expenditures			
Salaries	21,537	-	21,537
Fringe	3,663	-	3,663
Travel	247	-	247
Operating Services	18,217	-	18,217
Operating Supplies	1,143	-	1,143
Other Costs	29,355	-	29,355
Capital Outlay	39,561	-	39,561
Total Expenditures	113,723	-	113,723
Excess (Deficiency) of Revenues Over Expenditures	89,976	37,500	127,476
Other Financing Sources (Uses)			
Operating Transfers - In	600	-	600
Operating Transfers - Out	(103,926)	(37,500)	(141,426)
Sale of Capital Assets	22,245	-	22,245
Payments on Long-Term Debt	(5,628)	-	(5,628)
Total Other Financing Sources (Uses)	(86,709)	(37,500)	(124,209)
Net Change in Fund Balance	3,267	-	3,267
Fund Balance at Beginning of Year	66,940	-	66,940
FUND BALANCE AT END OF YEAR	$ 70,207	$ -	$ 70,207

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINGING BALANCE SHEET
June 30, 2019

	Programs of the General Fund						
	Local	PCOA (Act 735)	Total General Fund	SSBG	Supplemental Senior Center	NSIO	Total Nonmajor Special Revenue Funds
ASSETS							
Cash & Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Receivable	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
TOTAL ASSETS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts Payable	-	-	-	-	-	-	-
Other Accrued Expenses	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCE							
Unreserved and Undesginated	-	-	-	-	-	-	-
TOTAL LIABILITIEIS AND FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED June 30, 2019

	Senior Center	Title III-D Disease Prevention	Title III-E Caregiver	MIPPA Funds	Supplemental Senior Center	AAA	NSIP	PCOA	Total Non-Major Special Revenue Funds
REVENUES									
Intergovernmental:									
Governor's Office of Elderly Affairs	$ 32,813	$ 4,975	$ 21,636	$ 600	$ 3,100	$ 22,056	$ 16,798	$ 37,500	$ 139,478
Public Support:									
Client Contributions									
Total Revenues	32,813	4,975	21,636	600	3,100	22,056	16,798	37,500	139,478
EXPENDITURES									
Current:									
Salaries	-	2,384	16,960	-	-	9,678	-	-	29,022
Fringe	-	406	2,885	-	-	1,646	-	-	4,937
Travel	-	14	76	-	-	312	-	-	402
Operating Services	-	361	1,892	-	-	7,789	-	-	10,042
Operating Supplies	-	1,066	343	-	-	1,413	-	-	2,822
Other Cost	-	841	296	-	-	1,218	-	-	2,355
Total Current Expenditures	-	5,072	22,452	-	-	22,056	-	-	49,580
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	-	5,072	22,452	-	-	22,056	-	-	49,580
Excess (Deficiency) of Revenues Over Expenditures	32,813	(97)	(816)	600	3,100	-	16,798	37,500	89,898
Other Financing Soures (Uses)									
Operating Transfers - In	-	97	816	-	-	-	-	-	913
Operating Transfers - Out	(32,813)	-	-	(600)	(3,100)	-	(16,798)	(37,500)	(90,811)
Total Other Financing Sources (Uses)	(32,813)	97	816	(600)	(3,100)	-	(16,798)	(37,500)	(89,898)
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-	-	-	-	-	-	-
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

GENERAL FIXED ASSETS

CAMERON COUNCIL ON AGING, INC.
GRAND LAKE, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS
June 30, 2019

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
GENERAL FIXED ASSETS				
Land	$ 20,500	$ -	$ 5,500	$ 15,000
Buildings	582,548	-	-	582,548
Vehicles	232,982	39,561	31,513	241,030
Furniture Fixtures	47,046	-		47,046
TOTAL GENERAL FIXED ASSETS	883,076	$ 39,561	$ 37,014	$ 885,624
INVESTMENT IN GENERAL FIXED ASSETS				
Property Acquired After July 1, 1985 With Funds From:				
DOTD	$ 237,537	$ 39,561	$ 31,513	$245,585
Local funds	608,371	-	-	608,371
Cameron Parish Police Jury	5,500	-	5,500	-
OEA State	31,668	-	-	31,668
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	$ 883,076	$ 39,561	$ 37,014	$ 885,624

OTHER SUPPLEMENTAL INFORMATION

Cameron Council on Aging, Inc.
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2019

Agency Head Name: Dinah Landry Executive Director

Purpose	Amount	
Salary	$	38,834
Benefits - insurance	$	14,000
Benefits - retirement	$	2,891
Deferred compensation (contributions made by the agency)	$	-
Benefits - other (pair of shoes)	$	-
Benefits - other (fuel district vehicle)	$	-
Car allowance	$	-
Vehicle provided by government	$	-
Cell phone	$	-
Dues	$	-
Vehicle rental	$	-
Per diem	$	-
Reimbursements	$	-
Travel	$	1,792
Registration fees	$	-
Conference travel	$	-
Housing	$	-
Unvouchered expenses	$	-
Special meals	$	-
Other	$	-

Broussard & Company
Certified Public Accountants

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

Board of Directors
Cameron Council on Aging, Inc.
Grand Lake, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Cameron Council on Aging, Inc. (the Council), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated December 9, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Broussard and Company

Lake Charles, Louisiana
December 9, 2019

CAMERON COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019

A. SUMMARY OF AUIDTOR'S RESULTS

Financial Statements:
Type of auditor's report issued: unmodified

Internal control over financial reporting:

• Material weakness identified?	______ yes	X no
• Significant deficiencies identified that are not material weaknesses	______ yes	X no
• Noncompliance material to financial statements noted?	______ yes	X no

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings for the current audit period.

C. PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings for the prior audit period.