

Winn Parish Council on Aging, Inc.

**Annual Financial Report
For the Year Ended June 30, 2018**



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

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December 26, 2018

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Winn Parish Council on Aging
Winnfield, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Winn Parish Council on Aging, Inc., as of and for the year ended June 30, 2018 and the related notes to the financial statements, which collectively comprise the Winn Parish Council on Aging's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the accompanying Managements' Discussion and Analysis be presented to supplement the basic

INDEPENDENT ACCOUNTANTS' REPORT

DECEMBER 26, 2018

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financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Supplemental Financial Information

The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited or reviewed such information and we do not express an opinion, a conclusion, nor provide any assurance on it.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued our report dated December 26, 2018 on the results of our agreed-upon procedures.



ROZIER, HARRINGTON & McKAY
Certified Public Accountants
Alexandria, Louisiana

Winn Parish Council on Aging

Management's Discussion and Analysis For the Year Ended June 30, 2018

This section of The Winn Parish Council on Aging, Inc.'s annual financial report presents our discussion and analysis of the Winn Parish Council on Aging's financial performance during the year ended June 30, 2018.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government –Wide Financial Statements

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

Fund Financial Statements

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

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

Government-wide financial data for The Winn Parish Council on Aging are presented as follows:

Net Position

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

Winn Parish Council on Aging

Management's Discussion and Analysis For the Year Ended June 30, 2018

	June 30,	
	2018	2017
<u>Assets:</u>		
Current and Other Assets	\$ 54,499	\$ 53,845
Capital Assets	14,610	21,860
Total Assets	69,109	75,705
<u>Liabilities:</u>		
Current and Other Liabilities	-	-
Long-term Liabilities	5,737	-
Total Liabilities	5,737	-
<u>Net Position:</u>		
Invested in Capital Assets	14,610	21,860
Restricted	11,166	11,166
Unrestricted	37,596	42,679
Total Net Position	\$ 63,372	\$ 75,705

As the presentation appearing above demonstrates, a substantial portion of the net position (59.3%) is unrestricted and may be used to meet ongoing obligations. In addition, a large portion of the net position (23.1%) is invested in capital assets. The remaining net position (17.6%) is restricted for energy assistance.

Changes in Net Position

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

	June 30,	
	2018	2017
<u>Revenues:</u>		
Program Revenue:		
Operating Grants and Contributions	\$ 158,599	\$ 158,817
General Revenue:		
Unrestricted Grants and Contributions	98,389	100,534
Miscellaneous	80	86
Total Revenue	257,068	259,437

Winn Parish Council on Aging

Management's Discussion and Analysis For the Year Ended June 30, 2018

	<u>June 30,</u>	
	<u>2018</u>	<u>2017</u>
<u>Program Expenses:</u>		
Support Services	96,117	109,617
Nutrition Services	106,939	85,967
Utility Assistance	-	-
Caregiver Support	23,900	29,194
General Senior Activities and Administration	42,445	45,269
Total Expenses	269,401	270,047
Change in Net Position	(12,333)	(10,610)
Net Position Beginning	75,705	86,315
Net Position Ending	\$ 63,372	\$ 75,705

As presented above, The Winn Parish Council on Aging's net position decreased as a result of using surplus to meet demand for services.

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

Financial performance of the various funds was consistent with the government-wide performance described above. The only difference were the effects of timing differences related to reporting capital assets and long-term liabilities associated with providing vacation benefits to employees.

GENERAL FUND BUDGET HIGHLIGHTS

Budget were adopted in the manner prescribed by State Law.

CAPITAL ASSET ADMINISTRATION

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

DEBT ADMINISTRATION

For the year ended June 30, 2018, there were no outstanding debts and long-term liabilities were limited to the obligation to provide accrued vacation pay to vested employees.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

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

Winn Parish Council on Aging, Inc.

Statement of Net Position

June 30, 2018

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 40,229
Investments	-
Receivables (net)	12,706
Prepaid Expenses	1,564
Capital Assets, Net of Accumulated Depreciation	
Non-Depreciable	-
Depreciable	<u>14,610</u>
Total Assets	<u>69,109</u>
 <u>LIABILITIES</u>	
Accounts Payable	-
Compensated Absences	<u>5,737</u>
Total Liabilities	<u>5,737</u>
 <u>NET POSITION</u>	
Invested in Capital Assets	14,610
Restricted For:	
Utility Assistance	11,166
Unrestricted	<u>37,596</u>
Total Net Position (deficit)	<u><u>\$ 63,372</u></u>

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

Winn Parish Council on Aging, Inc.

Statement of Activities

For the Year Ended June 30, 2018

	<u>Expenses</u>	<u>Indirect Expense Allocation</u>	<u>Charges For Services</u>	<u>Program Revenue Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenue and Changes in Net Position</u>
<u>Governmental Activities</u>						
Health and Welfare						
Support Services						
Other Services	\$ 3,979	\$ 2,912	\$ -	\$ 3,904	\$ -	\$ (2,987)
Information and Assistance	3,787	2,787	-	3,724	-	(2,850)
Outreach	2,480	1,826	-	2,439	-	(1,867)
Transportation	45,137	33,209	-	44,383	-	(33,963)
Nutrition Services						
Congregate Meals	37,438	27,547	-	49,407	-	(15,578)
Home Delivered Meals	24,170	17,784	-	34,663	-	(7,291)
Utility Assistance	-	-	-	-	-	-
National Family caregiver Support						
Respite Care	11,637	8,561	-	16,969	-	(3,229)
Other Services	2,132	1,570	-	3,110	-	(592)
General Senior Activities and Administration						
	<u>138,641</u>	<u>(96,196)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(42,445)</u>
Total Governmental Activities	<u>269,401</u>	<u>-</u>	<u>-</u>	<u>158,599</u>	<u>-</u>	<u>(110,802)</u>
General Revenues						
Grants and Contributions not Restricted to Specific Programs						98,389
Miscellaneous						80
Total General Revenues						<u>98,469</u>
Change in Net Position						(12,333)
Net Position - Beginning						<u>75,705</u>
Net Position - Ending						<u>\$ 63,372</u>

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

Winn Parish Council on Aging, Inc.

Balance Sheet - Governmental Funds

June 30, 2018

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and Cash Equivalents	\$ 40,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,229
Investments	-	-	-	-	-	-	-
Receivables		3,916	3,019	3,198	1,673	900	12,706
Due From Other Funds	12,706	-	-	-	-	11,166	23,872
Prepaid Expenses	1,564	-	-	-	-	-	1,564
Total assets	\$ 54,499	\$ 3,916	\$ 3,019	\$ 3,198	\$ 1,673	\$ 12,066	\$ 78,371
Liabilities and Fund Balance							
<u>Liabilities</u>							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	11,166	3,916	3,019	3,198	1,673	900	23,872
Total liabilities	11,166	3,916	3,019	3,198	1,673	900	23,872
<u>Fund Balance</u>							
Restricted for Energy Assistance	-	-	-	-	-	11,166	11,166
Unassigned	43,333	-	-	-	-	-	43,333
Total Fund Balances	43,333	-	-	-	-	11,166	54,499
Total Liabilities and Fund Balance	\$ 54,499	\$ 3,916	\$ 3,019	\$ 3,198	\$ 1,673	\$ 12,066	\$ 78,371

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

Winn Parish Council on Aging, Inc.

Reconciliation of Governmental Fund Balance to Net Position
June 30, 2018

Total Fund Balances - Governmental Funds	\$	54,499
Amounts reported for governmental activities in the statement of net position are different because:		
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Fund Balance Sheet		(5,737)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		<u>14,610</u>
Net Position of Governmental Activities	\$	<u>63,372</u>

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

Winn Parish Council on Aging, Inc.

**Statement of Revenue, Expenditures and Changes in
Fund Balance - Governmental Funds
For the Year Ended June 30, 2018**

	General	Title III-B	Title III C-1	Title III C-2	Title III-E	Other Governmental Funds	Total Governmental Funds
Revenues:							
Intergovernmental							
Governor's Office of Elderly Affairs							
Parish Council on Aging Funds	37,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500
Senior Center	25,694	-	-	-	-	-	25,694
Supplemental Senior Center	14,456	-	-	-	-	-	14,456
MIPPA	900	-	-	-	-	-	900
Cenla Area Agency on Aging	147	46,990	23,763	28,524	20,079	-	119,503
In Kind Support	6,090	-	23,205	4,391	-	-	33,686
Public Support	674	2,792	2,439	1,748	-	-	7,653
Other	13,008	4,668	-	-	-	-	17,676
Total revenues	98,469	54,450	49,407	34,663	20,079	-	257,068
Expenditures:							
Current							
Salaries	10,714	58,088	23,847	19,555	15,920	-	128,124
Fringe	837	7,498	1,898	2,155	1,754	-	14,142
Travel	740	3,430	831	3,553	817	-	9,371
Operating Services	5,805	20,212	10,588	9,995	4,646	-	51,246
Operating Supplies	3,327	6,332	4,617	2,304	764	-	17,344
In Kind Labor	6,090	-	23,204	4,392	-	-	33,686
Other	1,943	558	-	-	-	-	2,501
Capital Expenditures	-	-	-	-	-	-	-
Total expenditures	29,456	96,118	64,985	41,954	23,901	-	256,414
Other Financing Sources (Uses)							
Operating Transfers In	18,291	41,668	15,578	7,291	3,822	-	86,650
Operating Transfers Out	(86,650)	-	-	-	-	-	(86,650)
Total Other Financing Sources (Uses)	(68,359)	41,668	15,578	7,291	3,822	-	-
Net Change in Fund Balances	654	-	-	-	-	-	654
Fund balance - Beginning of Year	42,679	-	-	-	-	11,166	53,845
Fund balance - End of Year	\$ 43,333	\$ -	\$ -	\$ -	\$ -	\$ 11,166	\$ 54,499

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

Winn Parish Council on Aging, Inc.

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Year Ended June 30, 2018

Change in Fund Balances - Governmental Funds	\$	654
Some transactions reported in the statement of activities do not require the use of current financial resources. According, a timing difference exist between when transactions affect the governmental funds and government-wide activities.		-
The liability associated with providing annual leave is reported when paid to employees by Governmental Funds but is reported when earned by employees on the Government wide presentation. This is the amount by which leave paid exceed leave earned.		(5,737)
Capital outlays are reported in Governmental Funds as expenditures; however, in the Government-Wide Statement of Activities, the cost is reported as an asset and allocated over estimated useful lives as depreciation expense. Amounts reported as capital expenditures and depreciation expense are provided as follows:		
Capital expenditures reported by Governmental Funds	-	
Depreciation expense reported on a government-wide basis	<u>(7,250)</u>	<u>(7,250)</u>
Change in Net Position - Government-Wide Statement of Activities	\$	<u>(12,333)</u>

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

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Winn Parish Council on Aging, Inc. is a non-profit organization organized under the Laws of the State of Louisiana. The Winn Parish Council on Aging represents a portion of Central Louisiana that includes eight (8) parishes. The Winn Parish Council on Aging is governed by a Board of Directors and members of the Board are appointed by the governing bodies of various political subdivisions that lie within the boundaries of the Winn Parish Council on Aging.

The Winn Parish Council on Aging was organized in order to promote economic development and alleviate unemployment. Its activities are financed by Federal and State grants, as well as support from local governmental units. Since The Winn Parish Council on Aging is financed by governmental sources and, since its Board of Directors is appointed by various local governments, The Winn Parish Council on Aging is considered to be a quasi-governmental unit for financial reporting purposes. The accompanying financial statements were prepared in conformity with generally accepted accounting principles for governmental units.

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

Financial Reporting Entity

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

Basic Financial Statements

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

Government-Wide Financial Statements

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

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2018

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

Fund Financial Statements

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

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

Basis of Accounting and Measurement Focus

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

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

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

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

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2018

reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure of funds.

Accumulated Unpaid Vacation

Annual leave is earned by employees at varying rates based on length of service. The amount of accumulated annual leave which can be carried forward at the end of the year is limited to a maximum of 45 days.

Capital Assets

Capital assets include significant acquisitions of facilities and equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions. Capital assets are depreciated using the straight-line method and useful lives ranging from 3 years to 39 years.

Interfund Receivables and Payables

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

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Winn Parish Council on Aging may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

Use of Estimates

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

Budgets

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

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2018

Allocation of Indirect Expenses

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

NOTE 2 – INTERNAL BALANCES AND ACTIVITY

The interfund receivables and payables at June 30, 2018 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 12,706	\$ 11,166
Special Revenue Funds:		
Title III-B	---	3,916
Title III C-1	---	3,019
Title III C-2	---	3,198
Title III-E	---	1,673
Other	11,166	900
Total	\$ 23,872	\$ 23,872

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

Operating transfers for the year ended June 30, 2018 are presented as follows:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>	<u>Net</u>
General Fund	\$ 18,291	\$ 86,650	\$ (68,359)
Special Revenue Funds:			
Title III-B	41,668	---	41,668
Title III C-1	15,578	---	15,578
Title III C-2	7,291	---	7,291
Title III-E	3,822	---	3,822
Total	\$ 86,650	\$ 86,650	\$ ---

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

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2018

NOTE 3 – CAPITAL ASSETS

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
<u>Depreciable Capital Assets:</u>				
Buildings and Improvements	\$ 150,955	\$ ----	\$ ----	\$ 150,955
Less Accumulated Depreciation	(129,095)	(7,250)	----	(136,345)
Total Net of Depreciation	<u>\$ 21,860</u>	<u>\$ (7,250)</u>	<u>\$ ----</u>	<u>\$ 14,610</u>

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

NOTE 4 - LONG-TERM LIABILITIES

Long-term liabilities are limited to The Winn Parish Council on Aging's obligation to provide vacation pay to qualifying employees. Activity for the year ended June 30, 2018 is presented below:

	<u>Accrued Leave Liability</u>
Beginning of Year	\$ ----
Additions	5,737
Long-term Debt Retired	----
End of Year	<u>\$ 5,737</u>

NOTE 5 - ACCOUNTS RECEIVABLE

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

NOTE 6 - COMPENSATION OF BOARD MEMBERS

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

NOTE 7 - CASH

At June 30, 2018 the Winn Parish Council on Aging's cash balance is fully secured by FDIC insurance.

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2018

NOTE 8 - RISK MANAGEMENT:

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

NOTE 9 – CONTINGENCES

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

Winn Parish Council on Aging, Inc.

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

General Fund

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ 37,500	\$ 37,500	\$ 37,500	-
Senior Center	25,694	25,694	25,694	-
Supplemental Senior Center	14,456	14,456	14,456	-
MIPPA	-	-	900	900
Cenla Area Agency on Aging	-	-	147	147
In Kind Support	6,090	6,090	6,090	-
Public Support	-	-	674	674
Other	19,600	10,000	13,008	3,008
Total revenues	<u>103,340</u>	<u>93,740</u>	<u>98,469</u>	<u>4,729</u>
Expenditures:				
Current				
Salaries	11,334	10,411	10,714	(303)
Fringe	867	796	837	(41)
Travel	463	495	740	(245)
Operating Services	3,241	3,145	5,805	(2,660)
Operating Supplies	2,376	2,812	3,327	(515)
In Kind Labor	6,090	6,090	6,090	-
Other	651	632	1,943	(1,311)
Capital Expenditures	-	-	-	-
Total expenditures	<u>25,022</u>	<u>24,381</u>	<u>29,456</u>	<u>(5,075)</u>
Other Financing Sources (Uses)				
Operating Transfers In	18,932	18,291	18,291	-
Operating Transfers Out	(94,277)	(77,650)	(86,650)	(9,000)
Total Other Financing Sources (Uses)	<u>(75,345)</u>	<u>(59,359)</u>	<u>(68,359)</u>	<u>(9,000)</u>
Net Change in Fund Balances	2,973	10,000	654	(9,346)
Fund balance - Beginning of Year	<u>42,679</u>	<u>42,679</u>	<u>42,679</u>	<u>-</u>
Fund balance - End of Year	<u>\$ 45,652</u>	<u>\$ 52,679</u>	<u>\$ 43,333</u>	<u>\$ (9,346)</u>

Winn Parish Council on Aging, Inc.

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

Title III-B

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	-
Senior Center	-	-	-	-
Supplemental Senior Center	-	-	-	-
Cenla Area Agency on Aging	42,012	42,012	46,990	4,978
In Kind Support	-	-	-	-
Public Support	2,400	-	2,792	2,792
Other	8,200	4,300	4,668	368
Total revenues	<u>52,612</u>	<u>46,312</u>	<u>54,450</u>	<u>8,138</u>
Expenditures:				
Current				
Salaries	71,643	58,088	58,088	-
Fringe	5,481	4,444	7,498	(3,054)
Travel	1,910	1,755	3,430	(1,675)
Operating Services	17,498	16,368	20,212	(3,844)
Operating Supplies	4,103	3,594	6,332	(2,738)
In Kind Labor	-	-	-	-
Other	2,689	2,242	558	1,684
Capital Expenditures	-	-	-	-
Total expenditures	<u>103,324</u>	<u>86,491</u>	<u>96,118</u>	<u>(9,627)</u>
Other Financing Sources (Uses)				
Operating Transfers In	50,712	40,179	41,668	1,489
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>50,712</u>	<u>40,179</u>	<u>41,668</u>	<u>1,489</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	-	-	-	-
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Winn Parish Council on Aging, Inc.

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

Title III C-1

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	27,368	27,368	23,763	(3,605)
In Kind Support	23,205	23,205	23,205	-
Public Support	3,600	2,909	2,439	(470)
Other	-	-	-	-
Total revenues	<u>54,173</u>	<u>53,482</u>	<u>49,407</u>	<u>(4,075)</u>
<u>Expenditures:</u>				
Current				
Salaries	27,015	23,847	23,847	-
Fringe	2,067	1,824	1,898	(74)
Travel	1,337	1,401	831	570
Operating Services	12,486	12,789	10,588	2,201
Operating Supplies	4,312	4,204	4,617	(413)
In Kind Labor	23,205	23,205	23,204	1
Other	1,881	1,790	-	1,790
Capital Expenditures	-	-	-	-
Total expenditures	<u>72,303</u>	<u>69,060</u>	<u>64,985</u>	<u>4,075</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	18,130	15,578	15,578	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>18,130</u>	<u>15,578</u>	<u>15,578</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Winn Parish Council on Aging, Inc.

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

Title III C-2

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	34,521	34,521	28,524	(5,997)
In Kind Support	4,391	4,391	4,391	-
Public Support	-	-	1,748	1,748
Other	-	-	-	-
Total revenues	<u>38,912</u>	<u>38,912</u>	<u>34,663</u>	<u>(4,249)</u>
<u>Expenditures:</u>				
Current				
Salaries	20,958	19,124	19,555	(431)
Fringe	1,603	1,463	2,155	(692)
Travel	3,802	3,836	3,553	283
Operating Services	9,102	9,161	9,995	(834)
Operating Supplies	2,377	2,182	2,304	(122)
In Kind Labor	4,391	4,391	4,392	(1)
Other	1,128	1,068	-	1,068
Capital Expenditures	-	-	-	-
Total expenditures	<u>43,361</u>	<u>41,225</u>	<u>41,954</u>	<u>(729)</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	9,427	7,291	7,291	-
Operating Transfers Out	(4,978)	(4,978)	-	4,978
Total Other Financing Sources (Uses)	<u>4,449</u>	<u>2,313</u>	<u>7,291</u>	<u>4,978</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	-	-	-	-
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Winn Parish Council on Aging, Inc.

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

Title III E

For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	20,079	20,079	20,079	-
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>20,079</u>	<u>20,079</u>	<u>20,079</u>	<u>-</u>
<u>Expenditures:</u>				
Current				
Salaries	15,966	15,082	15,920	(838)
Fringe	1,221	1,154	1,754	(600)
Travel	1,489	1,513	817	696
Operating Services	2,548	2,757	4,646	(1,889)
Operating Supplies	333	308	764	(456)
In Kind Labor	-	-	-	-
Other	577	554	-	554
Capital Expenditures	-	-	-	-
Total expenditures	<u>22,134</u>	<u>21,368</u>	<u>23,901</u>	<u>(2,533)</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	2,055	1,289	3,822	2,533
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,055</u>	<u>1,289</u>	<u>3,822</u>	<u>2,533</u>
Net Change in Fund Balances	-	-	-	-
Fund balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Winn Parish Council on Aging, Inc.

***Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the year ended June 30, 2018***

Agency Head (Executive Director) - Joyce McElroy

Purpose:	
Compensation	\$ 39,106
Reimbursements	
Mileage	1,200
Travel	2,145
Total	\$ 42,451



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

December 26, 2018

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

To the Winn Parish Council on Aging
Colfax, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Winn Parish Council on Aging, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The Winn Parish Council on Aging's compliance with certain laws and regulations during the year ended June 30, 2018, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW:

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

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

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

Management provided a questionnaire completed by each active member of the Board. The questionnaires furnished a list of outside business interest and immediate family members.

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WINN PARISH COUNCIL ON AGING, INC.
DECEMBER 26, 2018

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

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

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

None of the employees included on the list of employees provided by management agreed-upon Procedure 3 appeared on the list provided by management in agreed-upon Procedure 2.

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

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

BUDGETING

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

Copies of the budget were provided.

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

The budget was adopted as required.

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

Unfavorable variances were within limits permitted by Law.

ACCOUNTING AND REPORTING

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

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

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee, with the exception of the matter discussed below:

WINN PARISH COUNCIL ON AGING, INC.
DECEMBER 26, 2018

2018:1 – Supporting Documentation

Supporting documentation was not available for one of the six disbursements selected.

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

All of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of supporting purchase orders indicated that all invoices are approved for payment. No further approval was required.

MEETINGS

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

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

DEBT

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

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

ADVANCES AND BONUSES

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

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

Prior-Year Comments

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

The previous report, did not include any suggestions, exceptions, recommendations, or comments.

WINN PARISH COUNCIL ON AGING, INC.
DECEMBER 26, 2018

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

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



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

**WINN PARISH COUNCIL ON AGING
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2018**

SECTION I - Review Report	
No findings were reported.	Response – N/A
SECTION II - Attestation Report	
<u>2018:1 – Supporting Documentation</u> Supporting documentation was not available for one of the six disbursements selected.	<u>2018:1 – Management's Response</u> The matter was considered to be an isolated clerical error and no future issues are anticipated.
SECTION III –Management Letter	
No findings were reported.	Response – N/A

WINN PARISH COUNCIL ON AGING

SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED JUNE 30, 2018

SECTION I Internal Controls and Compliance Material in the Financial Statements.	
No findings were included in the previous report.	Response – N/A
SECTION II Attestation Report	
N/A - No management letter was issued.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE

FOR THE YEAR ENDED JUNE 30, 2018

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

June 30, 2018 (Date Transmitted)

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

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2018 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

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

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [X] No []

Budgeting

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

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

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

Yes [X] No []

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

Yes [X] No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No []

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

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [X] No []

Prior-Year Comments

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.

Joyce D. McElroy Executive Director 6/30/18 Date