

Winn Parish Council on Aging, Inc.

**Annual Financial Report
For the Year Ended June 30, 2022**



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December 22, 2022

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, 2022 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.



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INDEPENDENT ACCOUNTANTS' REPORT

DECEMBER 22, 2022

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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 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 22, 2022 on the results of our agreed-upon procedures.



Rozier, McKay & Willis
Certified Public Accountants
Alexandria, Louisiana

December 22, 2022

Winn Parish Council on Aging

Management's Discussion and Analysis For the Year Ended June 30, 2022

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, 2022.

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, 2022

	June 30,	
	2022	2021
<u>Assets:</u>		
Current and Other Assets	\$ 59,665	\$ 257,478
Capital Assets	75,688	38,471
Total Assets	135,353	295,949
<u>Liabilities:</u>		
Current and Other Liabilities	1,236	74,906
Long-term Liabilities	8,149	7,069
Total Liabilities	9,385	81,975
<u>Net Position:</u>		
Invested in Capital Assets	75,688	38,471
Restricted	578	10,166
Unrestricted	49,704	165,337
Total Net Position	\$ 125,968	\$ 213,974

As the presentation appearing above demonstrates, a substantial portion of the net position (39.5%) is unrestricted and may be used to meet ongoing obligations. In addition, a large portion of the net position (60.0%) is invested in capital assets. The remaining net position (0.5%) is restricted for various purposes designated by grantors.

Changes in Net Position

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

	June 30,	
	2022	2021
<u>Revenues:</u>		
Program Revenue:		
Operating Grants and Contributions	\$ 117,660	\$ 169,357
General Revenue:		
Unrestricted Grants and Contributions	140,149	140,150
Miscellaneous	10,342	42,862
Total Revenue	268,151	352,369

Winn Parish Council on Aging

Management's Discussion and Analysis

For the Year Ended June 30, 2022

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>Program Expenses:</u>		
Support Services	145,765	135,054
Nutrition Services	70,818	92,995
Utility Assistance	9,588	1,000
Caregiver Support	45,302	31,238
Covid 19 Response	----	35,666
General Senior Activities and Administration	84,684	35,009
<u>Total Expenses</u>	<u>356,157</u>	<u>330,962</u>
Change in Net Position	(88,006)	21,407
<u>Net Position Beginning</u>	<u>213,974</u>	<u>192,567</u>
<u>Net Position Ending</u>	<u>\$ 125,968</u>	<u>\$ 213,974</u>

As presented above, the Winn Parish Council on Aging's net position decreased as a result of using accumulated reserves to enhance 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 asset activity was limited to depreciating existing capital assets.

DEBT ADMINISTRATION

For the year ended June 30, 2022, 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, 2022

	Governmental Activities
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 52,780
Receivables (net)	6,742
Prepaid Expenses	143
Capital Assets, Net of Accumulated Depreciation	
Non-Depreciable	-
Depreciable	75,688
	<hr/>
Total Assets	135,353
	<hr/>
<u>LIABILITIES</u>	
Accounts Payable	1,236
Compensated Absences	8,149
	<hr/>
Total Liabilities	9,385
	<hr/>
<u>NET POSITION</u>	
Invested in Capital Assets	75,688
Restricted For:	
Utility Assistance	578
Unrestricted	49,702
	<hr/>
Total Net Position (deficit)	\$ 125,968
	<hr/> <hr/>

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, 2022

			Program Revenue			Net (Expenses)
		Indirect		Operating	Capital	Revenue and
	<u>Expenses</u>	<u>Expense</u>	<u>Charges For</u>	<u>Grants and</u>	<u>Grants and</u>	<u>Changes in</u>
		<u>Allocation</u>	<u>Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Net Position</u>
<u>Governmental Activities</u>						
Health and Welfare						
Support Services						
Information and Assistance	\$ 16,909	\$ 9,183	\$ -	\$ 10,247	\$ -	\$ (15,845)
Outreach	1,924	1,035	-	1,162	-	(1,797)
Transportation	57,519	31,252	-	34,863	-	(53,908)
Other Services	18,104	9,839	-	10,974	-	(16,969)
Nutrition Services						
Congregate Meals	15,277	8,302	-	27,251	-	3,672
Home Delivered Meals	30,606	16,633	-	9,243	-	(37,996)
Utility Assistance	9,588	-	-	-	-	(9,588)
National Family Caregiver Support						
Respite Care	23,394	12,712	-	19,064	-	(17,042)
Other Services	5,957	3,239	-	4,856	-	(4,340)
General Senior Activities and Administration	<u>176,879</u>	<u>(92,195)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(84,684)</u>
Total Governmental Activities	<u>356,157</u>	<u>-</u>	<u>-</u>	<u>117,660</u>	<u>-</u>	<u>(238,497)</u>
General Revenues						
Grants and Contributions not Restricted to Specific Programs						140,149
Miscellaneous						<u>10,342</u>
Total General Revenues						<u>150,491</u>
Change in Net Position						(88,006)
Net Position - Beginning						<u>213,974</u>
Net Position - Ending						<u>\$ 125,968</u>

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

Winn Parish Council on Aging, Inc.

Balance Sheet - Governmental Funds

June 30, 2022

	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	\$ 52,780	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,780
Receivables	-	3,422	1,326	-	1,993	-	6,741
Due From Other Funds	6,741	-	-	-	-	578	7,319
Prepaid Expenses	143	-	-	-	-	-	143
Total assets	\$ 59,664	\$ 3,422	\$ 1,326	\$ -	\$ 1,993	\$ 578	\$ 66,983
Liabilities and Fund Balance							
Liabilities							
Accounts Payable	\$ 1,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235
Deferred Revenue	-	-	-	-	-	-	-
Due to Other Funds	578	3,422	1,326	-	1,993	-	7,319
Total liabilities	1,813	3,422	1,326	-	1,993	-	8,554
Fund Balance							
Restricted for:							
Energy Assistance	-	-	-	-	-	578	578
Unassigned	57,851	-	-	-	-	-	57,851
Total Fund Balances	57,851	-	-	-	-	578	58,429
Total Liabilities and Fund Balance	\$ 59,664	\$ 3,422	\$ 1,326	\$ -	\$ 1,993	\$ 578	\$ 66,983

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, 2022

Total Fund Balances - Governmental Funds	\$	58,429
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		(8,149)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		<u>75,688</u>
Net Position of Governmental Activities	\$	<u>125,968</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, 2022

	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	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Senior Center	25,694	-	-	-	-	-	25,694
Supplemental Senior Center	14,455	-	-	-	-	-	14,455
Cenla Area Agency on Aging	-	41,060	22,740	8,523	23,920	-	96,243
In Kind Support	-	-	-	720	-	-	720
Public Support	10,000	12,067	-	-	-	-	22,067
Other	344	4,120	4,511	-	-	-	8,975
Total revenues	<u>150,493</u>	<u>57,247</u>	<u>27,251</u>	<u>9,243</u>	<u>23,920</u>	<u>-</u>	<u>268,154</u>
Expenditures:							
Current							
Salaries	19,181	98,877	13,712	23,527	36,066	-	191,363
Fringe	1,043	12,071	2,126	3,223	4,189	-	22,652
Travel	696	1,091	-	7,688	-	-	9,475
Operating Services	14,686	28,084	6,384	11,266	4,229	9,588	74,237
Operating Supplies	37,164	5,643	1,357	815	818	-	45,797
In Kind Labor	-	-	-	720	-	-	720
Other	1,714	-	-	-	-	-	1,714
Capital Expenditures	<u>46,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,338</u>
Total expenditures	<u>120,822</u>	<u>145,766</u>	<u>23,579</u>	<u>47,239</u>	<u>45,302</u>	<u>9,588</u>	<u>392,296</u>
Other Financing Sources (Uses)							
Operating Transfers In	75,875	88,519	-	37,996	21,382	-	223,772
Operating Transfers Out	(220,100)	-	(3,672)	-	-	-	(223,772)
Total Other Financing Sources (Uses)	<u>(144,225)</u>	<u>88,519</u>	<u>(3,672)</u>	<u>37,996</u>	<u>21,382</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(114,554)	-	-	-	-	(9,588)	(124,142)
Fund balance - Beginning of Year	<u>172,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,166</u>	<u>182,571</u>
Fund balance - End of Year	<u>\$ 57,851</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 578</u>	<u>\$ 58,429</u>

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, 2022

Change in Fund Balances - Governmental Funds	\$	(124,142)
<p>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.</p>		
		(1,082)
<p>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:</p>		
Capital expenditures reported by Governmental Funds	46,838	
Depreciation expense reported on a government-wide basis	<u>(9,620)</u>	<u>37,218</u>
Change in Net Position - Government-Wide Statement of Activities	\$	<u>(88,006)</u>

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

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2022

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.

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.

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2022

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.

Typically restricted resources are used for qualifying expenditures when both restricted and unrestricted funds are available.

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 60 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 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.

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2022

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. Accrued leave is typically liquidated by the general fund.

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.

Fund Balances

Portions of the fund balance are reported as restricted or committed. Restrictions that effect fund balance are imposed by external sources such as grantors or lenders. Commitments apply when the governing body sets aside resources for a particular purpose.

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2022

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, 2022 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 6,741	\$ 578
Special Revenue Funds:		
Title III-B	----	3,422
Title III C-1	----	1,326
Title III-E	----	1,993
Other	578	----
Total	\$ 7,319	\$ 7,319

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, 2022 are presented as follows:

	Operating Transfers In	Operating Transfers Out	Net
General Fund	\$ 75,875	\$ 220,100	\$ (144,225)
Special Revenue Funds:			
Title III-B	88,519	----	88,519
Title III C-1	----	3,672	(3,672)
Title III C-2	37,996	----	37,996
Title III-E	21,382	----	21,382
Total	\$ 223,772	\$ 223,772	\$ ----

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, 2022

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	\$ 114,507	\$ 46,838	\$ ----	\$ 161,345
Less Accumulated Depreciation	(76,036)	(9,621)	----	(85,657)
Total Net of Depreciation	<u>\$ 38,471</u>	<u>\$ (37,217)</u>	<u>\$ ----</u>	<u>\$ 75,688</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, 2022 is presented below:

	<u>Accrued Leave Liability</u>
Beginning of Year	\$ 7,069
Additions	----
Long-term Debt Retired	1,080
End of Year	<u>\$ 8,149</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, 2022 the Winn Parish Council on Aging's cash balance is fully secured by FDIC insurance.

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

Winn Parish Council on Aging

Notes to Financial Statements

June 30, 2022

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.

NOTE 10 – FUND BALANCE PRESENTATION

Portions of fund balance reported as restricted represent funding source requirements that limit expenditure of resources to specific purposes. Committed fund balances have been set aside by resolution adopted by the governing body. Under the terms of the resolution, this portion of the fund balances can only be used to fund capital expenditures, including acquisition of facilities and vehicles.

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, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ 100,000	\$ 100,000	\$ 100,000	-
Senior Center	25,694	25,694	25,694	-
Supplemental Senior Center	14,456	14,456	14,455	(1)
Cenla Area Agency on Aging	-	-	-	-
In Kind Support	6,090	6,090	-	(6,090)
Public Support	16,000	16,000	10,000	(6,000)
Other	-	-	344	344
Total revenues	<u>162,240</u>	<u>162,240</u>	<u>150,493</u>	<u>(11,747)</u>
Expenditures:				
Current				
Salaries	21,838	22,150	19,181	2,969
Fringe	1,671	1,694	1,043	651
Travel	387	260	696	(436)
Operating Services	5,606	5,290	14,686	(9,396)
Operating Supplies	16,684	17,487	37,164	(19,677)
In Kind Labor	6,090	6,090	-	6,090
Other	1,422	1,495	1,714	(219)
Capital Expenditures	-	50,000	46,338	3,662
Total expenditures	<u>53,698</u>	<u>104,466</u>	<u>120,822</u>	<u>(16,356)</u>
Other Financing Sources (Uses)				
Operating Transfers In	47,608	48,375	75,875	27,500
Operating Transfers Out	<u>(267,998)</u>	<u>(303,794)</u>	<u>(220,100)</u>	<u>83,694</u>
Total Other Financing Sources (Uses)	<u>(220,390)</u>	<u>(255,419)</u>	<u>(144,225)</u>	<u>111,194</u>
Net Change in Fund Balances	(111,848)	(197,645)	(114,554)	83,091
Fund balance - Beginning of Year	<u>111,848</u>	<u>197,645</u>	<u>172,405</u>	<u>(25,240)</u>
Fund balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,851</u>	<u>\$ 57,851</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, 2022

	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	41,060	41,060	41,060	-
In Kind Support	-	-	-	-
Public Support	-	-	12,067	12,067
Other	-	-	4,120	4,120
Total revenues	<u>41,060</u>	<u>41,060</u>	<u>57,247</u>	<u>16,187</u>
Expenditures:				
Current				
Salaries	105,195	111,885	98,877	13,008
Fringe	8,047	8,559	12,071	(3,512)
Travel	2,182	1,551	1,091	460
Operating Services	25,421	26,109	28,084	(1,975)
Operating Supplies	12,190	15,113	5,643	9,470
In Kind Labor	-	-	-	-
Other	4,164	4,606	-	4,606
Capital Expenditures	-	-	-	-
Total expenditures	<u>157,199</u>	<u>167,823</u>	<u>145,766</u>	<u>22,057</u>
Other Financing Sources (Uses)				
Operating Transfers In	116,139	126,763	88,519	(38,244)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>116,139</u>	<u>126,763</u>	<u>88,519</u>	<u>(38,244)</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, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	62,463	62,463	22,740	(39,723)
In Kind Support	12,818	12,818	-	(12,818)
Public Support	-	-	-	-
Other	-	-	4,511	4,511
Total revenues	<u>75,281</u>	<u>75,281</u>	<u>27,251</u>	<u>(48,030)</u>
Expenditures:				
Current				
Salaries	23,699	24,528	13,712	10,816
Fringe	1,813	1,876	2,126	(250)
Travel	565	376	-	376
Operating Services	8,190	7,655	6,384	1,271
Operating Supplies	29,287	29,408	1,357	28,051
In Kind Labor	12,818	12,818	-	12,818
Other	54,190	42,871	-	42,871
Capital Expenditures	-	-	-	-
Total expenditures	<u>130,562</u>	<u>119,532</u>	<u>23,579</u>	<u>95,953</u>
Other Financing Sources (Uses)				
Operating Transfers In	55,281	44,251	-	(44,251)
Operating Transfers Out	-	-	(3,672)	(3,672)
Total Other Financing Sources (Uses)	<u>55,281</u>	<u>44,251</u>	<u>(3,672)</u>	<u>(47,923)</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-2

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	78,425	78,425	8,523	(69,902)
In Kind Support	2,982	2,982	720	(2,262)
Public Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>81,407</u>	<u>81,407</u>	<u>9,243</u>	<u>(72,164)</u>
Expenditures:				
Current				
Salaries	31,582	42,437	23,527	18,910
Fringe	2,416	3,246	3,223	23
Travel	8,461	10,396	7,688	2,708
Operating Services	10,972	13,549	11,266	2,283
Operating Supplies	5,897	8,093	815	7,278
In Kind Labor	2,982	2,982	720	2,262
Other	56,448	74,052	-	74,052
Capital Expenditures	-	-	-	-
Total expenditures	<u>118,758</u>	<u>154,755</u>	<u>47,239</u>	<u>107,516</u>
Other Financing Sources (Uses)				
Operating Transfers In	37,351	73,348	37,996	(35,352)
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>37,351</u>	<u>73,348</u>	<u>37,996</u>	<u>(35,352)</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, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental				
Governor's Office of Elderly Affairs				
Parish Council on Aging Funds	\$ -	\$ -	\$ -	\$ -
Cenla Area Agency on Aging	23,920	23,920	23,920	-
In Kind Support	-	-	-	-
Other	-	-	-	-
Total revenues	<u>23,920</u>	<u>23,920</u>	<u>23,920</u>	<u>-</u>
Expenditures:				
Current				
Salaries	23,725	23,970	36,066	(12,096)
Fringe	1,815	1,834	4,189	(2,355)
Travel	3,406	2,417	-	2,417
Operating Services	3,710	3,397	4,229	(832)
Operating Supplies	1,942	2,400	818	1,582
In Kind Labor	-	959	-	959
Other	941	-	-	-
Capital Expenditures	-	-	-	-
Total expenditures	<u>35,539</u>	<u>34,977</u>	<u>45,302</u>	<u>(10,325)</u>
Other Financing Sources (Uses)				
Operating Transfers In	11,619	11,057	21,382	10,325
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>11,619</u>	<u>11,057</u>	<u>21,382</u>	<u>10,325</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>	<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, 2022***

Agency Head (Executive Director) - Joyce McElroy

Purpose:

Compensation	<u>\$ 50,000</u>
Reimbursements	
Mileage	<u>3,016</u>
Travel	<u>1,200</u>



December 22, 2022

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Winn Parish Council on Aging
Winnfield, 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, 2022, 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 \$250,000. 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.

Transactions subject to Public Bid Law were limited to the acquisition of a vehicle. Based on information furnished by management, bids were solicited by advertisement but no responses were received due to supply shortages attributable to the COVID 19 pandemic. In response, a purchase was made from dealer stock based on quotes received by phone.

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.



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Post Office Box 12178
Alexandria, Louisiana 71315

Voice: 318.442.1608
Fax: 318.487.2027
Online: CenlaCPAs.com

WINN PARISH COUNCIL ON AGING, INC.
DECEMBER 22, 2022

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.

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.

WINN PARISH COUNCIL ON AGING, INC.
DECEMBER 22, 2022

We randomly selected six items from the prenumbers check sequence. Supporting documentation was provided for 2 of the check numbers selected and the remaining checks were voided. Documentation was provided demonstrating that the voided items were properly defaced.

(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.

STATE AUDIT LAW

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The previous report was submitted by the statutory deadline.

WINN PARISH COUNCIL ON AGING, INC.
DECEMBER 22, 2022

14. Inquire of management and report whether the agency entered 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).

The Agency has remained in compliance with the audit law.

PRIOR-YEAR COMMENTS

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

No findings were reported for the previous year.

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, McKay & Willis
Certified Public Accountants

WINN PARISH COUNCIL ON AGING
MANAGEMENT’S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2022

SECTION I - Review Report	
No findings were reported.	Response – N/A
SECTION II - Attestation Report	
No findings were reported.	Response – N/A
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, 2022

SECTION I - Review Report	
No findings were reported.	Response – N/A
SECTION II - Attestation Report	
No findings were reported.	Response – N/A
SECTION III –Management Letter	
No findings were reported.	Response – N/A

LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED JUNE 30, 2022

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Rozier, McKay & Willis
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, 2022 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 state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

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 No N/A

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 No N/A

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 No N/A

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 No N/A

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

Yes No N/A

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

Yes No N/A

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 No N/A

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 No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Meetings

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

Yes No N/A

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 No N/A

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 No N/A

Prior-Year Comments

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

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

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

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

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

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

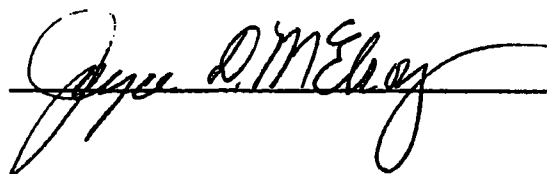
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

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



Executive Director

6/30/22

Date