

WEST CARROLL COUNCIL ON  
AGING, INC.

*Financial Statements*  
*For the Year Ended June 30, 2025*

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2025

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WEST CARROLL COUNCIL ON THE AGING, INC.  
OAK GROVE, LOUISIANA  
FOR THE YEAR ENDED JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
West Carroll Council on Aging, Inc.  
Oak Grove, Louisiana

*Report on the Audit of the Financial Statements*

*Opinions*

We have audited the accompanying financial statements of the governmental activities of the West Carroll Council on Aging, Inc., as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the West Carroll Council on Aging, Inc., as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the West Carroll Council on Aging, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

*Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the West Carroll Council on Aging, Inc.'s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Board of Directors  
West Carroll Council on Aging, Inc.  
Oak Grove, Louisiana

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the West Carroll Council on Aging, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters the we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Directors  
West Carroll Council on Aging, Inc.  
Oak Grove, Louisiana

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge we obtained during the audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurances.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### ***Other Information***

The combining nonmajor fund financial statements, Schedule of Compensation, Benefits and Other Payments to Agency Head and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2025 on our consideration of the West Carroll Council on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the West Carroll Council on Aging, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the West Carroll Council on Aging, Inc.'s internal control over financial reporting and compliance.

*David M. Smith, CPA (APAC)*

West Monroe, Louisiana  
November 18, 2025

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2025

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 32,102
Certificates of Deposit	-
Accounts Receivable	50
Prepaid Expense	3,453
Capital Assets:	
Depreciable	<u>122,810</u>
<u>TOTAL ASSETS</u>	158,415
<u>LIABILITIES</u>	
Accounts Payable	5,318
Accrued Expenses	3,579
Non-Current Liabilities	
Compensated Absences	<u>25,173</u>
<u>TOTAL LIABILITIES</u>	34,070
<u>NET POSITION</u>	
Net Investment in Capital Assets	122,810
Unrestricted, Utility Assistance	-
Unrestricted, Unreserved	<u>1,535</u>
<u>TOTAL NET POSITION</u>	<u>\$ 124,345</u>

The accompanying notes are an integral part of this financial statement.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVEE, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Direct</u> <u>Expenses</u>	<u>Indirect</u> <u>Expenses</u>
Function/Program Activities		
Governmental Activities:		
Health, Welfare and Social Services:		
Supportive Services:		
Homemaker	\$ 8,995	\$ 25,172
Information and Assistance	8,307	15,188
Outreach	2,965	5,441
Transportation	2,936	4,605
Other Services	-	-
Material Aid & Wellness	-	-
Nutrition Services:		
Congregate Meals	111,391	57,367
Home Delivered Meals	55,758	25,717
Title III Area Agency Administration	13,077	-
MIPPA	-	-
NSIP	-	-
Disease Prevention and Health Promotion	2,000	38
National Family Caregiver Support	11,302	811
Senior Activities	6,808	-
Administration	33,065	-
	<u>33,065</u>	<u>-</u>
Total Governmental Activities	<u>\$ 256,604</u>	<u>\$ 134,339</u>

Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities
	Operating Grants and Contributions	Capital Grants and Contributions	
\$ -	\$ 28,242	\$ -	\$ (5,925)
-	-	-	(23,495)
-	-	-	(8,406)
-	-	-	(7,541)
-	-	-	-
-	-	-	-
-	73,277	-	(95,481)
-	45,590	-	(35,885)
-	13,077	-	-
-	1,100	-	1,100
-	5,548	-	5,548
-	2,838	-	800
-	12,113	-	-
-	-	-	(6,808)
-	50,772	-	17,707
<u>\$ -</u>	<u>\$ 232,557</u>	<u>\$ -</u>	<u>\$ (158,386)</u>

General Revenues:

Grants and Contributions not Restricted to Specific Programs	160,102
Property Taxes	-
Interest Income	-
Miscellaneous	5,420
Total General Revenues	<u>165,522</u>
Changes in Net Position	7,136
Net Position - Beginning	<u>117,509</u>
Net Position - Ending	<u>\$ 124,645</u>

The accompanying notes are an integral part of this financial statement.

FUND FINANCIAL STATEMENTS

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS

JUNE 30, 2025

	General Fund	Title III B Supportive Services	Title C-1 Congregate Meals	Title C-2 Home Delivered Meals
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 27,069	\$ 364	\$ 2,177	\$ 1,151
Certificates of Deposits	-	-	-	-
Accounts Receivable	-	-	-	-
Prepaid Expense	3,453	-	-	-
Due From Other Funds	-	-	-	-
	<u>\$ 30,522</u>	<u>\$ 364</u>	<u>\$ 2,177</u>	<u>\$ 1,151</u>
<u>TOTAL ASSETS</u>				
	<u>\$ 30,522</u>	<u>\$ 364</u>	<u>\$ 2,177</u>	<u>\$ 1,151</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
<u>LIABILITIES</u>				
Accounts Payable	\$ 285	\$ 364	\$ 2,177	\$ 1,151
Accrued Expenses	3,579	-	-	-
Due To Other Funds	-	-	-	-
	<u>3,864</u>	<u>364</u>	<u>2,177</u>	<u>1,151</u>
Total Current Liabilities				
 <u>FUND BALANCE</u>				
Fund Balance				
Restricted for:				
Utilites Assistance	-	-	-	-
Unassigned	26,658	-	-	-
Total Fund Balance	<u>26,658</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 30,522</u>	<u>\$ 364</u>	<u>\$ 2,177</u>	<u>\$ 1,151</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>				

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL  
FUND BALANCE SHEET TO THE GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
JUNE 30, 2025

<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>		
		Total Governmental Fund Balances	\$ 26,708
		<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
\$ 1,341	\$ 32,102		
-	-		
50	50		
-	3,453	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	122,810
-	-		
<u>\$ 1,391</u>	<u>\$ 35,605</u>		
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	<u>(25,173)</u>
		Net Position of Governmental Activities	<u>\$ 124,345</u>
\$ 1,341	\$ 5,318		
-	3,579		
-	-		
1,341	8,897		
50	50		
-	26,658		
<u>50</u>	<u>26,708</u>		
<u>\$ 1,391</u>	<u>\$ 35,605</u>		

The accompanying notes are an integral part of this financial statement.

WEST CARROLL COUNCIL ON AGING, INC  
OAK GROVE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>General Fund</u>	<u>Title III B Supportive Services</u>	<u>Title C-1 Congregate Meals</u>	<u>Title C-2 Home Delivered Meals</u>
<u>REVENUES</u>				
Intergovernmental	\$ 160,102	\$ 28,242	\$ 73,277	\$ 45,590
Property Tax	-	-	-	-
Public Support	12,972	-	27,626	10,174
Interest Income	-	-	-	-
Sale of Property	-	-	-	-
Miscellaneous	5,420	-	-	-
Total Revenues	<u>178,494</u>	<u>28,242</u>	<u>100,903</u>	<u>55,764</u>
<u>EXPENDITURES</u>				
Current:				
Salaries	5,932	52,646	69,408	23,332
Fringe	423	5,309	7,596	3,253
Travel	34	401	442	359
Operating Services	1,949	14,415	30,640	24,013
Operating Supplies	1,890	838	1,862	1,999
Other Costs	3,007	-	58,810	28,519
Capital Outlay	19,859	-	-	-
Utility Assistance	-	-	-	-
Total Expenditures	<u>33,094</u>	<u>73,609</u>	<u>168,758</u>	<u>81,475</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	145,400	(45,367)	(67,855)	(25,711)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers - In	1,100	45,367	67,855	25,711
Operating Transfers - Out	(133,435)	-	-	-
Total Other Financing Sources (Uses)	<u>(132,335)</u>	<u>45,367</u>	<u>67,855</u>	<u>25,711</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	13,065	-	-	-
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>13,593</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 26,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES AND CHANGES IN  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025

Nonmajor Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$ 13,115
\$ 34,676	\$ 341,887		
-	-	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
-	50,772		
-	-		
-	-		
-	5,420	Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
<u>34,676</u>	<u>398,079</u>	Capital asset purchases capitalized	21,544
		Depreciation expense	<u>(27,485)</u>
8,551	159,869		(5,941)
1,194	17,775		
105	1,341		
8,575	79,592	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	
962	7,551		
8,641	98,977		
-	19,859		
-	-		
<u>28,028</u>	<u>384,964</u>	Change in Net Position in Governmental Activities	<u>\$ 7,136</u>
6,648	13,115		
-	140,033		
<u>(6,598)</u>	<u>(140,033)</u>		
<u>(6,598)</u>	<u>-</u>		
50	13,115		
-	13,593		
<u>-</u>	<u>-</u>		
<u>\$ 50</u>	<u>\$ 26,708</u>		

The accompanying notes are an integral part of this financial statement.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 1- Summary of Significant Accounting Policies

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

A. Reporting Entity

In 1964, the State of Louisiana passed Act 456 that authorized the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The West Carroll Council on Aging, Inc. is a non-profit, quasi-public, corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies that may impose certain restrictions upon how the Council can use the money that they have provided.

The primary function of the West Carroll Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 11 voluntary members who serve three-year terms governs the Council.

The Council is not a component unit of another primary government nor does it have any component units that are related to it. Therefore, the Council has presented its financial statements as a separate special purpose government.

B. Financial Reporting

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

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 1- Summary of Significant Accounting Policies (continued)

B. Financial Reporting (continued)

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

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

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

The Council reports the following major governmental funds:

General Fund

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

Local Funds

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

PCOA (ACT 735) Funds

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

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 1- Summary of Significant Accounting Policies (continued)

B. Financial Reporting (continued)

Senior Center Fund

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

Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various Councils on Aging through the state to be used to supplement the primary state grant for senior centers. West Carroll Council on Aging, Inc. was one of the parish councils to receive a supplemental grant.

Title III-B Supportive Services Fund

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

Title III C-1 Congregate Meals Fund

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

Title III C-2 Home Delivered Meals Fund

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

The remaining nonmajor funds are as follows:

Title III-E National Family Caregiver Support

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

Utility Assistance Fund

The Utility Assistance fund is used to account for the administration of programs that are sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the parish Councils on Aging to provide assistance to the elderly for the payment of their utility bills.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 1- Summary of Significant Accounting Policies (continued)

C. Compensated Absences

Employees of the West Carroll Council on Aging, Inc. earn from 22 days for period of employment of less than 10 years and no limitation days of annual leave for period of employment of 10 years and over. Any balance over the allowed time will be paid in December rather than forfeited. Employees are not paid for accrued sick leave at termination and no accrual has been made. Sick leave may be carried over at the end of the fiscal year up to 360 hours.

D. Estimates

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

E. Funding Policies and Sources of Funds

The Council receives its monies through various methods of funding. NSIP program funds are provided through the Louisiana Governor's Office of Elderly Affairs to help offset raw food cost in Title III C-1 and C-2 programs. This program is funded under the units of service provided method. The Senior Center program and State Allocation (PCOA) and Supplemental Senior Center funds are received as a monthly allocation of the total budget (grant) in advance of the actual expenditure. The Title III-B, C-1, C-2, and E programs are funded based on actual operating cost incurred. The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. Utility assistance funds are also provided by the Louisiana Association of Council on Aging to the Council under the Helping Hands and Heating Help Energy programs. All of the above mentioned funds, including any other miscellaneous income, are recorded as revenue when the cash is received because the Council cannot predict the timing and amount of receipt.

F. Fund Equity

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 1- Summary of Significant Accounting Policies (continued)

F. Fund Equity (continued)

Restricted Fund Balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Council’s board of directors – the Council’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the board of directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance – This classification reflects the amounts constrained by the council’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Council’s board of directors and management has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned Fund Balance – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the council’s policy is to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

Note 2 - Cash and Certificates of Deposit

*Custodial Credit Risk - Deposits* The custodial credit risk is the risk that in the event of a bank failure, the Council’s deposits may not be returned to it. The Council’s policy to ensure there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Council that the fiscal agent bank has failed to pay deposited funds upon demand. Accordingly, the Council had no custodial risk related to its deposits at June 30, 2025.

At June 30, 2025, the Council has cash and cash equivalents (book balances net of overdrafts) in the amount of \$32,102.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 2 - Cash and Certificates of Deposit (continued)

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

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable by both parties. The following is a schedule of the Council's cash and certificates of deposit at June 30, 2025. Differences between Council balances and the bank balances arise because of the net effect of deposits in transit and outstanding checks.

	<u>Council Balances</u>	<u>Bank Balances</u>
Cash on Deposit	\$ 32,102	\$ 36,264

The Council's deposits are collateralized as follows:

FDIC Insured Deposits	\$ 250,000
Uninsured Deposits:	
Collateralized	<u>          -</u>
Total Deposits	<u>\$ 250,000</u>

Note 3 - Receivables

The Council has \$0 in receivables for the year ended June 30, 2025.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 4 - Fixed Assets

Fixed asset activity for the year ended June 30, 2025 is as follows:

	<u>Balance</u> <u>July 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2025</u>
Depreciable Assets:				
Building	\$ 71,717	\$ -	\$ -	\$ 71,717
Building Improvements	153,954	19,859	-	173,813
Vehicles	87,397	-	-	87,397
Furniture & Fixtures	<u>101,233</u>	<u>1,685</u>	<u>( 1,450)</u>	<u>101,468</u>
Totals at Historical Cost	414,301	21,544	<u>( 1,450)</u>	434,395
Less Accumulated Depreciation				
For:				
Building	( 71,717)	( -)	-	( 71,717)
Building Improvement	( 79,127)	( -)	-	( 79,127)
Vehicles	( 67,306)	( 8,309)	-	( 75,615)
Furniture & Fixtures	<u>( 67,400)</u>	<u>( 19,176)</u>	<u>1,450</u>	<u>( 85,126)</u>
Total Accumulated Depreciation	<u>( 285,550)</u>	<u>( 27,485)</u>	<u>1,450</u>	<u>( 311,585)</u>
Fixed Assets, Net	<u>\$ 128,751</u>	<u>\$( 5,941)</u>	<u>\$ -</u>	<u>\$ 122,810</u>

Depreciation was charged to Administration activities of the Council for \$27,485.

Note 5 - In-Kind Contributions

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

Note 6 - Compensated Absences

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Amounts Due</u> <u>Within</u> <u>One Year</u>
Other Liabilities:					
Accrued Vacation	\$ 25,135	\$ 38	\$ -	\$25,173	\$ 25,173

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 6 - Compensated Absences (continued)

Payment of compensated absences is dependent upon many factors; therefore, the timing of future payments is not readily determinable; they are computed in accordance with GASB 101.

Note 7 - Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

Note 8 - Federal Award Programs

The Council receives revenues from various federal and state grant programs that are subject to final review and approval as to the allowability of expenditures by the respective grantor agencies. These programs are audited in accordance with the *Single Audit Act Amendment of 1996* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

Note 9 - Income Tax Status

The Council, a non-profit corporation is exempt from federal income taxation under Section 501 (c) (3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made; however, should the organization engage in activities unrelated to its exempt purpose, taxable income could result. The Council does not file a Form 990 because it has been determined to be an "affiliate of a governmental unit" within the meaning of Section 4 of Revenue Procedure 95-48, 1995-2 C.B. 418.

Note 10- Litigation and Claims

There was no litigation pending against the Council at June 30, 2025, nor is the Council aware of any unasserted claims.

Note 11-Economic Dependency

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

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025

Note 12-Interfund Transfers

<u>Funds Transferred In</u>	<u>Funds Transferred Out</u>						<u>Total In</u>
	<u>Supplemental Senior Center</u>	<u>Senior Center</u>	<u>General Fund</u>	<u>NSIP</u>	<u>MIPPA</u>	<u>PCOA</u>	
Title IIIB - Supportive Services	\$ 10,102	\$ 35,269	\$ 2	\$ -	\$ -	\$ -	\$ 45,373
General Fund	-	-	-	-	1,100	-	1,100
Senior Center	-	-	-	-	-	-	-
Title III E	-	-	-	-	-	-	-
Title III C-1	-	7,927	-	2,749	-	57,179	67,855
Title III C-2	-	-	-	2,749	-	22,962	25,711
<b>Total Out</b>	<b>\$ 10,102</b>	<b>\$ 43,196</b>	<b>\$ 2</b>	<b>\$ 5,498</b>	<b>\$ 1,100</b>	<b>\$ 80,141</b>	<b>\$ 140,039</b>

Note 13-Risk Management

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

Note 14 -Subsequent Events

Subsequent events have been evaluated through November 18, 2025, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

REQUIRED SUPPLEMENTAL INFORMATION  
BUDGETARY COMPARISON SCHEDULES

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 132,102	\$ 160,102	\$ 160,102	\$ -
Property Tax	-	-	-	-
Public Support	-	-	12,972	12,972
Interest Income	-	-	-	-
Miscellaneous	8,061	5,000	5,420	420
Total Revenues	<u>140,163</u>	<u>165,102</u>	<u>178,494</u>	<u>13,392</u>
<u>Expenditures</u>				
Salaries	5,579	5,474	5,932	(458)
Fringe	432	426	423	3
Travel	47	42	34	8
Operating Services	2,190	2,268	1,949	319
Operating Supplies	2,859	3,013	1,890	1,123
Other Costs	29	2,729	3,007	(278)
Capital Outlay	22,000	-	19,859	(19,859)
Total Expenditures	<u>33,136</u>	<u>13,952</u>	<u>33,094</u>	<u>(19,142)</u>
<u>Excess of Revenues</u>				
<u>Over Expenditures</u>	107,027	151,150	145,400	(5,750)
<u>Other Financing Sources (Uses)</u>				
Transfers In	-	-	1,100	1,100
Transfers Out	(132,102)	(116,957)	(133,435)	(16,478)
Total Other Financing Sources (Uses)	<u>(132,102)</u>	<u>(116,957)</u>	<u>(132,335)</u>	<u>(15,378)</u>
<u>Net Change in Fund Balance</u>	(25,075)	34,193	13,065	(21,128)
<u>Fund Balance at Beginning of Year</u>	<u>13,593</u>	<u>13,593</u>	<u>13,593</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ (11,482)</u>	<u>\$ 47,786</u>	<u>\$ 26,658</u>	<u>\$ (21,128)</u>

The accompanying notes are an integral part of this financial statement.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
TITLE III B - SUPPORTIVE SERVICES  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 25,910	\$ 28,242	\$ 28,242	\$ -
Public Support	-	-	-	-
Total Revenues	<u>25,910</u>	<u>28,242</u>	<u>28,242</u>	<u>-</u>
<u>Expenditures</u>				
Salaries	55,810	54,472	52,646	1,826
Fringe	4,304	4,235	5,309	(1,074)
Travel	327	293	401	(108)
Operating Services	16,600	15,718	14,415	1,303
Operating Supplies	1,737	1,010	838	172
Other Costs	948	948	-	948
Capital Outlay	-	-	-	-
Total Expenditures	<u>79,726</u>	<u>76,676</u>	<u>73,609</u>	<u>3,067</u>
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	(53,816)	(48,434)	(45,367)	3,067
<u>Other Financing Sources (Uses)</u>				
Transfers In	<u>53,816</u>	<u>48,434</u>	<u>45,367</u>	<u>(3,067)</u>
<u>Net Change in Fund Balance</u>	-	-	-	-
<u>Fund Balance at Beginning of Year</u>	-	-	-	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
TITLE CI - CONGREGATE MEALS  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 69,424	\$ 73,277	\$ 73,277	\$ -
Public Support	28,775	33,000	27,626	(5,374)
Total Revenues	<u>98,199</u>	<u>106,277</u>	<u>100,903</u>	<u>(5,374)</u>
<u>Expenditures</u>				
Salaries	55,862	57,241	69,408	(12,167)
Fringe	4,308	4,451	7,596	(3,145)
Travel	594	630	442	188
Operating Services	29,305	40,199	30,640	9,559
Operating Supplies	-	-	1,862	(1,862)
Other Costs	54,227	61,406	58,810	2,596
Capital Outlay	-	-	-	-
Total Expenditures	<u>144,296</u>	<u>163,927</u>	<u>168,758</u>	<u>(4,831)</u>
<u>Deficiency of Revenues</u>				
<u>Over Expenditures</u>	(46,097)	(57,650)	(67,855)	(10,205)
<u>Other Financing Sources (Uses)</u>				
Transfers In (Out)	<u>46,097</u>	<u>57,650</u>	<u>67,855</u>	<u>10,205</u>
<u>Net Change in Fund Balance</u>	-	-	-	-
<u>Fund Balance at Beginning of Year</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
TITLE C2 - HOME DELIVERED MEALS  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$ 49,574	\$ 45,590	\$ 45,590	\$ -
Public Support	10,225	9,000	10,174	1,174
Total Revenues	<u>59,799</u>	<u>54,590</u>	<u>55,764</u>	<u>1,174</u>
<u>Expenditures</u>				
Salaries	55,862	35,110	23,332	11,778
Fringe	4,308	2,730	3,253	(523)
Travel	594	384	359	25
Operating Services	29,305	30,540	24,013	6,527
Operating Supplies	-	-	1,999	(1,999)
Other Costs	54,227	31,068	28,519	2,549
Total Expenditures	<u>144,296</u>	<u>99,832</u>	<u>81,475</u>	<u>18,357</u>
<u>Deficiency of Revenues</u>				
Over Expenditures	(84,497)	(45,242)	(25,711)	19,531
<u>Other Financing Sources (Uses)</u>				
Transfers In	<u>84,497</u>	<u>45,242</u>	<u>25,711</u>	<u>(19,531)</u>
<u>Net Change in Fund Balance</u>				
	-	-	-	-
<u>Fund Balance at Beginning of Year</u>				
	-	-	-	-
<u>FUND BALANCE AT END OF YEAR</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
FOR THE YEAR ENDED JUNE 30, 2025

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

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

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

The Board of Directors reviews and adopts the budget before June 30<sup>th</sup> of the current year for the next year.

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

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

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

Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.

The Council may transfer funds between line items as often as required, but must obtain prior approval for the Governor’s Office of Elderly Affairs for funds received under grants from this state agency.

Expenditures cannot legally exceed appropriations on an individual level.

Amounts were not budgeted for revenues and expenses for the utility assistance fund because they were not legally required and the amount of revenues to be received under this program could not be determined.

Unfavorable budget items are as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Fund Capital Outlay	\$ -	\$ 19,859	(\$ 19,859)
C1 Total Salaries	\$ 57,241	\$ 69,408	(\$ 12,167)
C1 Fringe	\$ 4,451	\$ 7,596	(\$ 3,145)

SUPPLEMENTAL INFORMATION SCHEDULES REQUIRED BY  
GOEA

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

GENERAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2025

	<u>Programs of the General Fund</u>				<u>Total General Fund</u>
	<u>Local</u>	<u>PCOA (Act 735)</u>	<u>Senior Center</u>	<u>Supplemental Senior Center</u>	
<u>ASSETS</u>					
Cash & Cash Equivalents	\$ 26,996	\$ -	\$ 73	\$ -	\$ 27,069
Certificates of Deposit	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Prepaid Expense	3,453	-	-	-	3,453
Due From Other Funds	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 30,449</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ 30,522</u>
 <u>LIABILITIES AND FUND BALANCE</u>					
<u>LIABILITIES</u>					
Accounts Payable	\$ 212	\$ -	\$ 73	\$ -	\$ 285
Accrued Expenses	3,579	-	-	-	3,579
Due To Other Funds	-	-	-	-	-
Total Liabilities	<u>3,791</u>	<u>-</u>	<u>73</u>	<u>-</u>	<u>3,864</u>
 <u>FUND BALANCE</u>					
Unassigned	<u>26,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,658</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 30,449</u>	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ 30,522</u>

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

GENERAL FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2025

	Programs of the General Fund				Total General Fund
	Local	PCOA (Act 735)	Senior Center	Supplemental Senior Center	
<u>Revenues</u>					
Intergovernmental	\$ -	\$ 100,000	\$ 50,000	\$ 10,102	\$ 160,102
Property Tax	-	-	-	-	-
Public Support	12,972	-	-	-	12,972
Interest Income	-	-	-	-	-
Miscellaneous	5,420	-	-	-	5,420
Total Revenues	<u>18,392</u>	<u>100,000</u>	<u>50,000</u>	<u>10,102</u>	<u>178,494</u>
<u>Expenditures</u>					
Salaries	1,811	-	4,121	-	5,932
Fringe Benefits	-	-	423	-	423
Travel	13	-	21	-	34
Operating Services	875	-	1,074	-	1,949
Operating Supplies	721	-	1,169	-	1,890
Interest Expense	-	-	-	-	-
Other Costs	3,007	-	-	-	3,007
Capital Outlay	-	19,859	-	-	19,859
Total Expenditures	<u>6,427</u>	<u>19,859</u>	<u>6,808</u>	<u>-</u>	<u>33,094</u>
<u>Excess of Revenues Over</u>					
Expenditures	11,965	80,141	43,192	10,102	145,400
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	1,100	-	-	-	1,100
Operating Transfers Out	-	(80,141)	(43,192)	(10,102)	(133,435)
Total Transfers	<u>1,100</u>	<u>(80,141)</u>	<u>(43,192)</u>	<u>(10,102)</u>	<u>(132,335)</u>
<u>Excess of Revenues and Other</u>					
Financing Sources Over					
Expenditures and Other Financing Uses	13,065	-	-	-	13,065
Fund Balance at Beginning of Year	<u>13,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,593</u>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 26,658</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,658</b>

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2025

	Title III Area Agency Administration	MIPPA	Title III D Preventive Health	Title III E Caregiver	NSIP	Total Nonmajor Special Revenue Funds
<u>ASSETS</u>						
Cash & Cash Equivalents	\$ 143	\$ -	\$ 167	\$ 1,031	\$ -	\$ 1,341
Receivables	-	-	-	-	50	50
<u>TOTAL ASSETS</u>	<u>\$ 143</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 1,031</u>	<u>\$ 50</u>	<u>\$ 1,391</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Accounts Payable	\$ 143	\$ -	\$ 167	\$ 1,031	\$ -	\$ 1,341
Due To Other Funds	-	-	-	-	-	-
Total Liabilities	143	-	167	1,031	-	1,341
 Fund Balances:						
Restricted for:						
Utilities Assistance	-	-	-	-	50	50
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 143</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 1,031</u>	<u>\$ 50</u>	<u>\$ 1,391</u>

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2025

	Title III Area Agency Administration	MIPPA	Title III D Preventive Health	Title III E Caregiver	NSIP	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>						
Intergovernmental:						
Governor's Office of Elderly Affairs						
Area Agency on Aging, Inc.	\$ 9,808	\$ 1,100	\$ 2,838	\$ 9,085	\$ 5,548	\$ 28,379
State Contract	3,269	-	-	3,028	-	6,297
Public Support:						
LA Association of Councils on Aging	-	-	-	-	-	-
Client Contributions	-	-	-	-	-	-
Total Public Support	-	-	-	-	-	-
Total Revenues	13,077	1,100	2,838	12,113	5,548	34,676
<b>EXPENDITURES</b>						
Current:						
Salaries	6,022	-	-	2,529	-	8,551
Fringe	950	-	-	244	-	1,194
Travel	95	-	-	10	-	105
Operating Services	5,737	-	2,838	-	-	8,575
Operating Supplies	273	-	-	689	-	962
Other Costs	-	-	-	8,641	-	8,641
Total Current Expenditures	13,077	-	2,838	12,113	-	28,028
Capital Outlay	-	-	-	-	-	-
Utility Assistance	-	-	-	-	-	-
Total Expenditures	13,077	-	2,838	12,113	-	28,028
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
	-	1,100	-	-	5,548	6,648
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers - In	-	-	-	-	-	-
Operating Transfers - Out	-	(1,100)	-	-	(5,498)	(6,598)
Total Other Financing Sources (Uses)	-	(1,100)	-	-	(5,498)	(6,598)
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>						
	-	-	-	-	50	50
<b>FUND BALANCES AT BEGINNING OF YEAR</b>						
	-	-	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>						
	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50

GENERAL FIXED ASSETS

WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA

SCHEDULE OF GENERAL FIXED ASSETS

JUNE 30, 2025 AND 2024

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
<u>GENERAL FIXED ASSETS</u>				
Building	\$ 71,717	\$ -	\$ -	\$ 71,717
Building Improvements	153,954	21,544	-	175,498
Vehicles	87,397	-	-	87,397
Office Furniture and Equipment	101,233	-	1,450	99,783
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$ 414,301</u>	<u>\$ 21,544</u>	<u>\$ 1,450</u>	<u>\$ 434,395</u>
<u>INVESTMENT IN GENERAL FIXED ASSET</u>				
Property Acquired Prior to July 1, 1985	48,413	-	-	48,413
Property Acquired After July 1, 1985				
With Funds From:				
Title III C-1	13,107	-	-	13,107
Title III C-2	7,683	-	-	7,683
Title III B-AAA	548	-	-	548
Title III B-SS	1,164	-	-	1,164
ACT 735	-	-	-	-
Local Fund Unrestricted	21,980	-	-	21,980
Senior Center	12,758	-	-	12,758
Title III D	1,313	-	-	1,313
Title III E	107	-	-	107
EF&S	5,000	-	-	5,000
Section 5310 Vehicle	26,129	-	-	26,129
PCOA Supplemental Funding	270,253	21,544	1,450	290,347
C-1 COVID 19	640	-	-	640
C-2 COVID 19	25	-	-	25
CARES Funds	5,181	-	-	5,181
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$ 414,301</u>	<u>\$ 21,544</u>	<u>\$ 1,450</u>	<u>\$ 434,395</u>

OTHER SUPPLEMENTAL INFORMATION

WEST CARROLL COUNCIL ON AGING INC.  
OAK GROVE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

<u>Federal Grants/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Program or Award Amount</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>
U.S. Department of Health & Human Services - Administration on Aging: Programs Passed Through Governor's Office of Elderly Affairs: Aging Cluster of Special Programs for the Aging:				
Title III, Part B - Supportive Services	93.044	\$ 33,817	\$ 33,817	\$ 33,817
Title III, Part C - Congregate Meals	93.045	34,940	34,940	34,940
Title III, Part C - Home Delivered Meals	93.045	22,047	22,047	22,047
Nutritional Services Incentive Program	93.053	5,548	5,548	5,548
Title III, Part D - Wellness	93.043	2,838	2,838	2,838
Title III, Part E - National Family Caregiver Support	93.052	<u>9,085</u>	<u>9,085</u>	<u>9,085</u>
Total of Aging Cluster		<u>108,275</u>	<u>108,275</u>	<u>108,275</u>
 <u>TOTAL FEDERAL AWARDS</u>		 <u>\$ 108,275</u>	 <u>\$ 108,275</u>	 <u>\$ 108,275</u>

WV WEST CARROLL COUNCIL ON AGING, INC.  
OAK GROVE, LOUISIANA  
NOTES TO SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025

1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the Council. The Council did not pass through any of its federal awards to a subrecipient during the year.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting as contemplated under accounting principles generally accepted in the United States of America and which is the same basis of accounting used for presenting the general purpose financial statements. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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

To the Board of Directors  
West Carroll Council on Aging, Inc.  
Oak Grove, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the West Carroll Council on Aging Inc.'s basic financial statements and have issued our report thereon dated November 18, 2025.

**Internal Control Over Financial Reporting**

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

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

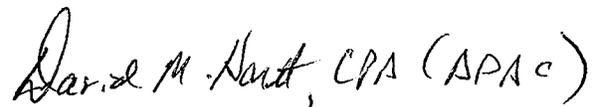
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given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

**Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. The purpose of this report is for the information of management, the Governor’s Office of Elderly Affairs and the Legislative Auditor and is not intended to be or should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
November 18, 2025

WEST CARROLL COUNCIL ON AGING, INC  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025

To the Board of Directors  
 West Carroll Council on Aging, Inc.  
 Oak Grove, Louisiana

We have audited the financial statements of the West Carroll Council on Aging, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated November 18, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2025, resulted in an unqualified opinion.

Section I- Summary of Auditor's Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness  yes  no  
 Significant Deficiencies not considered to be  
 Material Weaknesses  yes  no

Compliance

Compliance Material to Financial Statements  yes  no

B. Federal Awards

Material Weakness Identified  yes  no  
 Significant Deficiencies not considered to be  
 Material Weaknesses  yes  no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unqualified  Qualified   
 Disclaimer  Adverse

Are their findings required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)?  
 N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster)  
 CFDA Number(s)

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a "low-risk" auditee, as defined by the Uniform Guidance? N/A

WEST CARROLL COUNCIL ON AGING, INC  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025

Section II- Financial Statement Findings – N/A

Section III- Federal Award Findings and Question Costs- N/A

WEST CARROLL COUNCIL ON AGING, INC.  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025

Section I- Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.

WEST CARROLL COUNCIL ON AGING, INC.  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO  
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Executive Director Brenda Hagan</u>
Purpose	
Salary	\$ 52,401
Fringe Benefits	3,972
Travel	1,328
Total	<u>\$ 57,701</u>