

Claiborne Voluntary Council on Aging, Inc.
Homer, Louisiana

Financial Statements
For the Year Ended June 30, 2023

Claiborne Voluntary Council on Aging, Inc.

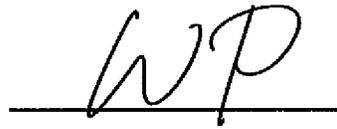
Financial Statements
For the Year Ended June 30, 2023

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Claiborne Voluntary Council on Aging, Inc.
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Wade & Perry, CPAs
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's
Independent Accountant's Review Report

Board of Directors
Claiborne Voluntary Council on Aging, Inc.
Homer, LA

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Claiborne Voluntary Council on Aging, Inc. (the Council), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Council. 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 American Institute Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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 conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in Schedules 7-10 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be

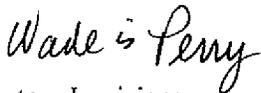
made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information on pages 24-28 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. This information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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 Government Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated April 2, 2024, on the results of our agreed-upon procedures.



Ruston, Louisiana
April 2, 2024

Statement A

Claiborne Voluntary Council on Aging, Inc.
Statement of Net Position
June 30, 2023

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| ASSETS | |
| Cash and equivalents | \$177,173 |
| Other assets | 3,896 |
| Capital assets (net) | <u>194,651</u> |
| TOTAL ASSETS | <u><u>\$375,720</u></u> |
| LIABILITIES | |
| Accounts payable | <u>\$251</u> |
| TOTAL LIABILITIES | <u>251</u> |
| NET POSITION | |
| Invested in capital assets, net of related debt | 194,651 |
| Restricted | 85,640 |
| Unrestricted | <u>95,178</u> |
| TOTAL NET POSITION | <u><u>\$375,469</u></u> |

The accompanying notes are an integral part of this statement.

Claiborne Voluntary of Council on Aging, Inc.
Statement of Activities
Year Ended June 30, 2023

| | <u>Expenses</u> | <u>Indirect Expenses Allocation</u> | <u>Program Revenues Operating Grants and Contributions</u> | <u>Net (Expenses) Revenues and Increases (Decreases) in Net Position</u> |
|---|-------------------------|---|--|--|
| Governmental Activities: | | | | |
| Health, Welfare & Social Services | | | | |
| Supporting services: | | | | |
| Homemaker | \$7,125 | \$7,476 | \$12,838 | (\$1,763) |
| Information and assistance | 11,962 | 12,828 | 21,450 | (3,340) |
| Outreach | 1,506 | 1,634 | 2,711 | (429) |
| Legal assistance | 2,172 | 2,328 | 4,754 | 254 |
| Transportation | 12,926 | 13,820 | 24,179 | (2,567) |
| Nutrition services: | | | | |
| Congregate meals | 51,734 | 25,063 | 66,717 | (10,080) |
| Home-delivered meals | 101,249 | 40,489 | 77,415 | (64,323) |
| Nutrition education | 600 | | | (600) |
| Disease Prevention and Health Promotion: | | | | |
| Wellness | 4,100 | | 6,316 | 2,216 |
| Respite | 31,117 | 9,794 | 26,966 | (13,945) |
| Information and assistance | 0 | 270 | | (270) |
| Senior activities | 36,762 | 8,143 | 66,310 | 21,405 |
| Administration | <u>168,610</u> | <u>(121,845)</u> | <u>49,203</u> | <u>2,438</u> |
| Total governmental activities | <u><u>\$429,863</u></u> | <u><u>\$0</u></u> | <u><u>\$358,859</u></u> | <u><u>(\$71,004)</u></u> |
| General revenues: | | | | |
| Grants and contributions not restricted | | | | 104,992 |
| Investment earnings | | | | 135 |
| Sales of assets | | | | 0 |
| Miscellaneous | | | | 0 |
| Total general revenues | | | | <u>105,127</u> |
| Change in Net Position | | | | 34,123 |
| Net Position - beginning | | | | <u>341,346</u> |
| Net Position - ending | | | | <u><u>\$375,469</u></u> |

The accompanying notes are an integral part of this statement.

Claiborne Voluntary of Council on Aging, Inc.
 Balance Sheet, Governmental Funds
 June 30, 2023

| | General Fund | Title IIIB | Title IIIC-1 | Title IIIC-2 | Senior Center | Title III - ARP | Non-Major Funds | Total |
|--|-----------------|---------------|-----------------|-----------------|------------------|--------------------|--------------------|------------------|
| ASSETS | | | | | | | | |
| Cash and equivalents | \$91,533 | \$0 | \$0 | \$0 | \$0 | \$79,843 | \$5,797 | \$177,173 |
| Receivables | | | | | | | | 0 |
| Other assets | 3,896 | | | | | | | 3,896 |
| TOTAL ASSETS | \$95,429 | \$0 | \$0 | \$0 | \$0 | \$79,843 | \$5,797 | \$181,069 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts payables | \$44 | | | | | | | \$44 |
| Payroll liabilities | 208 | | | | | | | 208 |
| Total liabilities | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 252 |
| Fund balances: | | | | | | | | |
| Nonspendable - prepaid expenses | 3,896 | | | | | | | 3,896 |
| Restricted | | | | | | 79,843 | 5,797 | 85,640 |
| Unassigned | 91,281 | | | | | | | 91,281 |
| Total fund balances | 95,177 | 0 | 0 | 0 | 0 | 79,843 | 5,797 | 180,817 |
| TOTAL LIABILITIES AND FUND BALANCES | \$95,429 | \$0 | \$0 | \$0 | \$0 | \$79,843 | \$5,797 | \$181,069 |

The accompanying notes are an integral part of this statement.

Claiborne Voluntary of Council on Aging, Inc.
 Reconciliation of The Governmental Funds Balance Sheet
 to The Government-Wide Financial Statement of Net Position
 June 30, 2023

Amounts reported for governmental activities in the Statement of Net Position are different because:

| | |
|---|-----------|
| Fund balances, Total governmental funds (Statement C) | \$180,817 |
|---|-----------|

Long-term liabilities applicable to the Council's governmental activities are not due and payable in the current period and, therefore, are not reported as fund liabilities in the governmental funds

Compensated absences

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental capital assets

\$383,865

Less accumulated depreciation

(189,214)

194,651

Net Position of Governmental Activities (Statement A)

\$375,468

The accompanying notes are an integral part of this statement.

Claiborne Voluntary of Council on Aging, Inc.
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Governmental Funds
 For the Year Ended June 30, 2023

| | <u>General</u> | <u>Title III B</u> | <u>Title III C-1</u> | <u>Title III C-2</u> | <u>Senior Center</u> | <u>Title III - ARP</u> | <u>Non-Major Funds</u> | <u>Total</u> |
|---|-----------------|--------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------|
| REVENUES | | | | | | | | |
| Intergovernmental: | | | | | | | | |
| Governor's Office of Elderly Affairs | \$100,000 | \$42,724 | \$51,355 | \$49,766 | \$66,310 | \$68,367 | \$66,957 | \$445,479 |
| Public support | 4,992 | 933 | 9,222 | 3,205 | | | 20 | 18,372 |
| Interest income | 135 | | | | | | | 135 |
| Total Revenues | <u>105,127</u> | <u>43,657</u> | <u>60,577</u> | <u>52,971</u> | <u>66,310</u> | <u>68,367</u> | <u>66,977</u> | <u>463,986</u> |
| EXPENDITURES | | | | | | | | |
| Health, Welfare & Social Services: | | | | | | | | |
| Salaries | | 35,326 | 35,162 | 32,507 | 12,056 | 10,134 | 36,243 | 161,428 |
| Fringe | | 2,903 | 1,912 | 3,086 | 621 | 153 | 3,674 | 12,349 |
| Travel | | 1,925 | 71 | 115 | 23 | 160 | 3,200 | 5,494 |
| Operating Services | 5,433 | 13,659 | 6,910 | 19,194 | 13,154 | 9,622 | 13,279 | 81,251 |
| Operating Supplies | | 3,044 | 965 | 5,240 | 314 | | 1,853 | 11,416 |
| Consultant | | | 300 | 300 | | | 4,100 | 4,700 |
| Legal services | | 1,648 | | | | | | 1,648 |
| Accounting | | | | | 7,125 | | | 7,125 |
| Meals | | | 27,771 | 66,655 | | 7,658 | | 102,084 |
| Capital outlay | 7,712 | | | | | | | 7,712 |
| Total Expenditures | <u>13,145</u> | <u>58,505</u> | <u>73,091</u> | <u>127,097</u> | <u>33,293</u> | <u>27,727</u> | <u>62,349</u> | <u>395,207</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | 91,982 | (14,848) | (12,514) | (74,126) | 33,017 | 40,640 | 4,628 | 68,779 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Operating transfers in | | 14,848 | 12,514 | 74,126 | | | 16,959 | 118,447 |
| Operating transfers out | (68,741) | | | | (33,017) | | (16,689) | (118,447) |
| Total Other Financing Sources (Uses) | <u>(68,741)</u> | <u>14,848</u> | <u>12,514</u> | <u>74,126</u> | <u>(33,017)</u> | <u>0</u> | <u>270</u> | <u>0</u> |
| Net Change in Fund Balance | 23,241 | 0 | 0 | 0 | 0 | 40,640 | 4,898 | 68,779 |
| Fund Balance – beginning | 71,936 | 0 | 0 | 0 | | 39,203 | 899 | 112,038 |
| Fund Balance – ending | <u>\$95,177</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$79,843</u> | <u>\$5,797</u> | <u>\$180,817</u> |

The accompanying notes are an integral part of this statement.

Claiborne Voluntary of Council on Aging, Inc.
 Reconciliation of The Statement of Revenues, Expenditures,
 and Changes in Fund Balances of Governmental Funds
 to the Statement of Activities
 For the Year Ended June 30, 2023

Amounts reported for governmental activities in the Statement of Activities are different because:

| | |
|---|----------|
| Net Change in Fund Balances, Total governmental funds (Statement E) | \$68,779 |
|---|----------|

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.

Governmental funds report capital outlays as expenditures. However, in the statement of activities the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$7,712) exceeded depreciation (\$42,368) in the current period.

| |
|-----------------|
| <u>(34,656)</u> |
|-----------------|

| | |
|---|------------------------|
| Change in Net Position of Governmental Activities (Statement B) | <u><u>\$34,123</u></u> |
|---|------------------------|

The accompanying notes are an integral part of this statement.

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

1. INTRODUCTION

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

A. PURPOSE

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

The primary services provided by the Council to the elderly residents of Claiborne Parish include congregational and home-delivered meals, nutritional education, information and assistance, outreach, material aid, homemaker services, recreation, legal assistance, disease prevention, health promotion, and transportation.

B. REPORTING ENTITY

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

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

The Council is a legally separate, non-profit, quasi-public corporation. The Council received its charter from the governor of the state of Louisiana on April 1, 1975, under the provisions of Title 12, Chapter 2 of the Louisiana Revised Statutes.

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

A board of directors, consisting of 11 voluntary members, who serve three-year terms, governs the Council. The board of directors is comprised of, but not limited to, representatives of the Parish's elderly population, general public, private businesses, and elected public officials. Board members are elected annually by the members of the Council with a simple majority of those present and voting. The nominating committee presents a list of community citizens who are eligible to serve. Additional nominations are accepted if any are presented.

The Council is considered a primary government, since it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. Fiscally independent means that the Council may, without approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Council also has no component units as other legally separate organizations for which the elected council members are financially accountable.

As previously mentioned, GOEA establishes the policies and regulations that all councils must follow. Included in its policies is a provision that the Council's budget be approved by GOEA. However, this approval process is part of GOEA's general oversight responsibility for the Council and is more ministerial and compliance oriented than substantive.

C. BASIS OF PRESENTATION

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

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

Government-Wide Financial Statements

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

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

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

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

The government-wide Statement of Activities reports both the gross and net cost of each of the Council's functions and significant programs. Many functions and programs are general government revenues such as intergovernmental revenues and unrestricted support, particularly if the function or program has a net cost. The Statement of Activities begins by presenting gross direct and indirect expenses that include depreciation and amortization, and then reduces the expenses by related program revenues, such as services, operating and capital grants, and restricted contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the program to be used to directly offset its cost. Operating grants include operating-discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

Direct expenses reported in the Statement of Activities are those that are clearly a specific function or program, whereas, the Council allocates its direct expenses to various functions and programs in accordance with OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*. The Statement of Activities shows this allocation in a separate column labeled "indirect expenses." GOEA provides administrative grant funds to help the Council pay for a portion of its indirect costs. As a result, only the indirect costs in excess of the GOEA funds are allocated to the Council's other functions and programs.

In the Statement of Activities, unrestricted contributions, unrestricted grants, interest income, and revenues that are not included among program revenues are reported instead as general revenues in this statement.

Special items, if any, are significant transactions within the management that are either unusual in nature or infrequent in occurrence and are reported below general revenues. The council did not have any material special items this year.

Fund Financial Statements

Fund financial statements present financial information of the Council in individual funds.

The daily accounts and operations of the Council continue to be organized using funds. Accounting is designed to demonstrate legal compliance and to aid financial segregating transactions relating to certain government functions or activities. The activities of each fund are accounted for with a separate set of self-balancing accounts that include assets, liabilities, equity, revenues, and expenditures. Government resources are accounted for in individual funds based upon the purpose for which they are to be and the means by which spending activities are controlled.

The Council uses governmental fund types. The focus of the governmental funds' measurement (in the fund statements) is on determination of the financial position and changes in financial position (sources, uses, and balances of financial resources) rather than on net income. An additional emphasis is placed on major funds within the governmental fund types. A fund is considered major if it is the primary operating fund of the Council or if its total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total for all funds in that category or type. In addition, management may also choose to report any other governmental fund as a major fund if it believes the fund is particularly important to financial statement users. The nonmajor funds are summarized by category or fund type in to a single column in the fund financial statement.

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

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

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

The General Fund is the primary operating fund of the Council and is used to account for all the financial resources except those required to be accounted for in another fund. The following is a brief description of the programs or funding sources that comprise the Council’s General Fund:

Local Programs and Funding

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

PCOA Funding

PCOA funds are appropriated annually for the Council by the Louisiana Legislature and remitted to the Council via the Governor’s Office of Elderly Affairs (GOEA). The Council’s management may use the “Act 735” funds at its discretion to fund any of its programs provided the program is benefitting elderly people (those who are at least 60 years old). The Council received this grant money into its General Fund. Management transferred \$100,000 among AAA, Title IIIB, Title C1, Title C2, Title D, Title E and Senior Center to help pay for that fund’s program expenditures.

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

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

Major Governmental Funds:

Title IIIB Fund is used to account for funds used to provide various types of supportive social services to the elderly. GOEA has established the criteria for a qualifying unit of service for each Title III program. Specific supportive services, along with the number of units provided during the fiscal year, are as follows:

| <u>Type of Service Provided</u> | <u>Units</u> |
|---------------------------------|--------------|
| Homemaker | 291 |
| Information and assistance | 133 |
| Legal assistance | 23 |
| Outreach | 0 |
| Transportation | 5,847 |

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

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

- Special Programs for the Aging - Title III, Part B - Grants for Supportive Services \$42,724
- Public support of \$933 from persons who actually received homemaker and transportation services

Title III C-1 Fund accounts for funds used to provide nutritional, congregate meals to the elderly at the meal site located in Homer. During the year, the Council provided 6,524 meals and 24 units of nutrition education to persons eligible to participate in this program.

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

- A grant from GOEA for Special Programs for the Aging Title III, Part C-1 Nutrition Services of \$51,355
- Restricted, voluntary public support from those who received congregate meals \$9,222

Title III C-2 Fund accounts for funds used to provide nutritional meals and nutrition education to homebound persons who are age 60 or older. During the year, the Council provided home-delivered meals.

There were three main sources of revenues received this year that form the basis of this fund:

- Special Programs for the Aging - Title III, Part C-2 - Nutrition Services grant funds \$49,766
- Restricted, voluntary public support \$3,205, from those persons actually receiving home-delivered meals

Title III ARP Fund is used to account for funds that are used to provide for the delivery of supportive and nutritional services to at least 24% of older individuals, to enable them to live dignified, independent and productive lives in appropriate settings. During the year the Council provided 34 units of ARP utility assistance. The main funding source of revenues received this year that form the basis of this fund:

- A grant from GOEA for Special Programs for the Aging - Title III ARP of \$68,367

Senior Center Fund accounts for the administration of Senior Center program funds appropriated by the Louisiana Legislature to GOEA, which in turn "passes through" the funds to the Council. The purpose of this program is to provide a community service center at which elderly people can receive supportive social services and participate in activities that foster their independence, enhance their dignity, and encourage their involvement in and with the community. The senior center for Claiborne parish is located in Homer, Louisiana. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Supplemental senior center funds that were appropriated by the Louisiana Legislature for the various councils on aging throughout Louisiana to supplement each council's primary grant for senior center operations and activities were included in this fund. The main funding source of revenues received this year that form the basis of this fund:

- A grant from GOEA for Special Programs for the Aging - AAA of \$55,398

NonMajor Special Revenue Funds:

The Title III D Fund is used to account for funds used for wellness, which includes disease prevention and health promotion activities. During the year the Council provided 237 units of service of wellness service to eligible participants. The main source of the revenue forming the basis for this fund is a grant the Council received from GOEA via Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services of \$3,725.

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Notes to the Financial Statements
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The Title III E Fund is used to account for funds used to provide support for family caregivers and for grandparents or older individuals who are relative caregivers. During the year the Council provided 13 units of information and assistance, 32 units of in-home respite covered by ARP, and 523 units of in-home respite services covered under this program. The main source of the revenue forming the basis for this fund is a grant the Council received from GOEA for the Title III, Part E - National Family Caregivers Support Program of \$22,115. Public support of \$20 was received by participants.

Area Agency Administration (AAA) Fund is used to account for a portion of the indirect costs of administering the Council's programs. Each fiscal year GOEA provides the Council with funds to subsidize the costs of administering the Council's special programs for the aging. This year GOEA granted the Council \$19,530 of AAA funding. The amount of funding is not enough to pay for all indirect costs. As a result, the Council will allocate its indirect costs to this fund first. Once the GOEA funds are completely used, any indirect costs, in excess of the funds provided by GOEA, are distributed to other funds and programs using a formula based on the percentage each program's direct costs bear to direct costs for all programs.

Nutrition Services Incentive Program (NSIP) fund is used to account for the administration of Nutrition Services Incentive Program funds provided by the United States Department of Agriculture through the GOEA, which in turn "passes through" the funds to the Council. The GOEA distributes NSIP funds to each parish council on aging in Louisiana based on the numbers of meals each council on aging served in the previous year in relation to the total meals served statewide by all councils. The primary purpose of the NSIP reimbursement is to provide money to the Council so that United States food and commodities may be purchased to supplement nutrition programs.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Government-Wide Financial Statements - Accrual Basis

The government-wide financial statements are prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows.

Fund Financial Statements - Modified Accrual Basis

Governmental fund level financial statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. A current financial resources management focus means that only current assets and current liabilities are generally included on the fund balance sheet. The operating statements of the funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when they are both measurable and available. "Measurable" means the amount of transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Council considers revenues to be "available" if they are collected within 60 days of the current fiscal year end.

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
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In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grants revenues, program service fees, and interest income are usually both measurable and available. However, the timing and amounts of receipts of public support and miscellaneous revenues are often difficult to measure; therefore, they may be recorded as revenue in the period received.

Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred, if measurable, except for the following: (1) unmatured principal and interest on long-term debt, if any, are recorded when due, and (2) claims, judgments, and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. INTERFUND ACTIVITY

In the fund financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate. Transfers represent a permanent reallocation of resources between funds which are not expected to be repaid. In the government-wide financial statements, all types of interfund transactions are eliminated when presenting the governmental activity information.

F. CASH

Cash includes not only currency on hand, but demand deposits with banks or other financial institutions. For the purpose of the Statement of Net Position, restricted cash are amounts received earned by the Council with an explicit understanding between the Council and the resource provider that the resource would be used for a specific purpose. At year end, there was no restricted cash.

G. RECEIVABLES

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

H. PREPAID EXPENSES/EXPENDITURES

Prepaid expenses include amounts paid in advance for goods and services. Prepaid expenses are shown as either current or other assets on the government-wide Statement of Net Position, depending on when management expects to realize their benefits. The Council has prepaid expenses of \$3,896 at June 30, 2023.

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

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Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

For purposes of presenting prepaid expenses in the government-wide statements, the Council will follow the same policy it uses to record prepaid expenditures in the fund financial statements with one exception. Disbursements made as “matching” payments acquire vehicles that will be titled to another government are recorded as prepaid expense and amortized in the Statement of Net Position to better present the economies this type of transaction and to keep from distorting the Council’s transportation expenses in the Statement of Activities. In contrast, 100% of the “matching” payments are in the fund financial statements as intergovernmental expenditures when the vehicles are received.

I. CAPITAL ASSETS

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

Government-Wide Financial Statements

Capital assets are long-lived assets purchased or acquired with an original cost of at least \$1,000 and have an estimated useful life of greater than one year. When purchased or acquired, these assets are recorded as capital assets in the government-wide Statement of Net Position. If the asset was purchased, it is recorded in the books at its costs. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation. Capital assets will also include major repairs to equipment and vehicles that significantly extend the asset’s useful life. Routine repairs and maintenance are as incurred.

For capital assets recorded in the government-wide financial statements, depreciation is computed and recorded using the straight-line method for the assets estimated useful life.

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

| <u>Description</u> | <u>Estimated Lives</u> |
|----------------------------------|----------------------------|
| Buildings and improvement | 20-40 years |
| Equipment - other than computers | 5-12 years |
| Vehicle | 5-7 years |
| Computers | 5 years |

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

J. LONG-TERM LIABILITIES

The accounting treatment of non-current liabilities depends on whether they are reported in the government-wide or fund financial statements. In the government-wide financial statements, all non-current liabilities that will be repaid from governmental resources are reported as liabilities. In the fund financial statements, non-current liabilities for governmental funds are not reported as liabilities or presented elsewhere in these statements.

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

K. COMPENSATED ABSENCES

The Council's policy states that unused annual leave may be paid upon termination. Leave is expected to be taken throughout the year as a means of recuperation from the rigors of work. Accordingly, all amounts earned and unused as of year end are lost. No liability for unpaid annual leave has been accrued in the government-wide Statement of Net Position or in the fund financial statements.

L. ADVANCES FROM FUNDING AGENCY

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

M. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred outflows represent the consumption of the Council's net position that is applicable to a future reporting period. Deferred inflows represent the acquisition of net position that is applicable to a future reporting period. The Council did not have any deferred outflows or inflows of resources to report in any of its financial statements this year.

N. FUND EQUITY - FUND FINANCIAL STATEMENTS

Governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used, as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. Management has classified prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors contributors, or laws or regulations of other governments.

Committed - amounts constrained to specific purpose by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level of action to remove or change the constraint. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned - this classification includes spendable amounts that are reported in governmental funds *other than the General fund*, that are neither restricted nor committed, and amounts in the General fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement No. 54. The intent of an assigned fund balance should be expressed by either the Council's board of directors, or a subordinate high-level body, such as a finance committee, or an official, such as the executive director, that has the authority to assign amounts to be used for specific purposes.

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Notes to the Financial Statements
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Unassigned - all other spendable amounts.

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

O. NET POSITION - GOVERNMENT-WIDE FINANCIAL STATEMENTS

In the government wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, *net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.*
- b. Restricted net position - Consists of net position with constraints placed on the use with by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt"

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

P. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from the estimates.

Q. ALLOCATION OF INDIRECT EXPENSES

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

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

R. ELIMINATION AND RECLASSIFICATIONS

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

2. STEWARDSHIP, COMPLIANCE & ACCOUNTABILITY

The following funds had budgeted revenues over actual revenues for the year ended June 30, 2023:

| Fund | Budget | Actual | Unfavorable Variance |
|---------------|----------|----------|-------------------------|
| Title III B | \$63,791 | \$43,657 | (\$20,134) |
| Title C-1 | 70,575 | 60,577 | (9,998) |
| Title C-2 | 114,960 | 52,971 | (61,989) |
| Title III ARP | 113,268 | 68,367 | (44,901) |

3. CASH AND CASH EQUIVALENTS

At June 30, 2023, the Council has cash and cash equivalents (book balances) totaling \$177,173 as follows:

| | |
|----------------------------------|------------------|
| Demand deposits | \$34 |
| Interest-bearing demand deposits | <u>177,139</u> |
| Total | <u>\$177,173</u> |

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 to both parties.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the 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 or exceed 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 to both parties. 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 fire district that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Council's name.

These deposits are secured as follows:

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

| | |
|---------------------------------------|------------------|
| Bank balances | <u>\$192,002</u> |
| Federal deposit insurance | \$192,002 |
| Pledged securities (uncollateralized) | <u>0</u> |
| Total | <u>\$192,002</u> |

3. PREPAID EXPENDITURES

At year end, prepaid expenditures in the fund Balance Sheet and government-wide Statement of Net Position consisted of \$3,896 of prepaid insurance.

4. IN-KIND CONTRIBUTIONS

The Council did not receive in-kind contributions during the year.

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2023, for the primary government is as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|--|------------------------------|-------------------|------------------|---------------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$3,500 | | | \$3,500 |
| Construction in progress | | | | 0 |
| Total capital assets not being depreciated | <u>3,500</u> | <u>0</u> | <u>0</u> | <u>3,500</u> |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | 0 | \$6,584 | | 6,584 |
| Leasehold improvements | 129,211 | | | 129,211 |
| Furniture and equipment | 34,073 | | | 34,073 |
| Computer and peripheral equipment | 28,272 | 1,128 | | 29,400 |
| Vehicles | 181,096 | | | 181,096 |
| Total capital assets being depreciated | <u>372,652</u> | <u>7,712</u> | <u>0</u> | <u>380,364</u> |
| Less accumulated depreciation for: | <u>146,845</u> | <u>42,368</u> | | <u>189,213</u> |
| Total capital assets, net | <u>\$229,307</u> | <u>(\$34,656)</u> | <u>\$0</u> | <u>\$194,651</u> |

Depreciation was charged to governmental activities as follows:

| | |
|----------------------|---------|
| Supportive services | \$8,717 |
| Nutrition services: | |
| Congregate meals | 4,006 |
| Home delivered meals | 7,283 |
| Disease prevention | 5,377 |
| ARP | 3,420 |

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

| | |
|----------------|-----------------|
| Senior center | 8,384 |
| Administration | <u>5,181</u> |
| Total | <u>\$42,368</u> |

Depreciation expense of \$5,181 was charged to administration as the capital assets essentially serve all functions. Accordingly, it is included as a direct expense of the administration function on the Statement of Activities and then allocated to other functions in accordance with the Council's method of allocating indirect expense. The other depreciation amounts of \$37,187 are charged as direct expenses related to their functions on the Statement of Activities.

6. 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 any out-of-pocket costs they might incur on behalf of the Council in accordance with the Council's applicable reimbursement policy.

7. INCOME TAX STATUS

The Council, a non-profit corporation, is exempt from federal income taxes under 501(c)(3) of the Internal Revenue Code of 1986, and as an Council that is not a private foundation as defined in Section 509(a) of the Code. The Council is also exempt from Louisiana income tax. Returns are subject to examination by the IRS, generally for three years after they are filed. Returns for year ended June 30, 2019 and later are subject to review by the Internal Revenue Service.

8. RISK MANAGEMENT

The Council is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To handle such risk of loss, the Council maintains commercial insurance policies covering its vehicles, professional liability and surety bond coverage. No claims were paid on any of the policies which exceeded to policies' coverage amounts. There were no significant reductions in insurance coverage from the prior year. No settlements were made during the current year or prior three fiscal years that exceeded the Council's insurance coverage.

9. JUDGMENTS, CLAIMS AND SIMILAR CONTINGENCIES

As of the end of this fiscal year, the Council's management has no knowledge of any pending litigation, lawsuits, or claims against the Council.

10. CONTINGENCIES

The Council participates in a number of state and federal grants programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money and the collectability of any related receivables at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and

Claiborne Voluntary of Council on Aging, Inc.
Notes to the Financial Statements
As of and For the Year Ended June 30, 2023

regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

11. INTERFUND TRANSFERS

The composition of interfund transfers as of June 30, 2023 is as follows:

| Fund | Transfers In | Transfers Out |
|---------------------|------------------|------------------|
| General | | \$68,741 |
| Supportive Services | 14,848 | |
| C-1 | 12,514 | |
| C-2 | 74,126 | |
| D | 375 | |
| E | 13,670 | |
| AAA | 2,914 | |
| NSIP | | 16,689 |
| Senior center | | 33,017 |
| Total | <u>\$118,447</u> | <u>\$118,447</u> |

12. ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from other governments in the form of intergovernmental revenues. Intergovernmental type revenues are appropriated each year by the federal, state, and local governments. If significant budget cuts are made at the federal, state, and/or local level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the fiscal 2024 relating to its usual sources of intergovernmental revenues.

13. RELATED PARTY TRANSACTIONS

There were no related party transactions during the fiscal year.

14. FUND BALANCE

At year end, the following special revenue funds had a remaining fund balance:

| Major fund: | | Nonmajor funds: | |
|---------------|----------|-----------------|---------|
| Title III ARP | \$79,843 | CARES Outreach | \$899 |
| | | STPH | \$4,898 |

15. SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 2, 2024. This date represents the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

Claiborne Voluntary Council on Aging, Inc.
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual - General Fund
For the Year Ended June 30, 2023

| | Budgeted Amounts | | Actual Amounts GAAP Basis | Favorable (Unfavorable) Variance |
|--|------------------|------------------|------------------------------|--|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Governor's Office of Elderly Affairs | \$100,000 | \$100,000 | \$100,000 | \$0 |
| Other | | | | 0 |
| Total Revenues | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>0</u> |
| EXPENDITURES | | | | |
| General government: | | | | |
| Personnel | | | | 0 |
| Fringe | | | | 0 |
| Travel | | | | 0 |
| Operating services | | | 5,433 | (5,433) |
| Operating supplies | | | | 0 |
| Other costs | | | | 0 |
| Capital outlay | | | 7,712 | (7,712) |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>13,145</u> | <u>(13,145)</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | 100,000 | 100,000 | 86,855 | (13,145) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | 0 |
| Operating transfers out | <u>(100,000)</u> | <u>(100,000)</u> | <u>(68,741)</u> | <u>31,259</u> |
| Total Other Financing Sources (Uses) | <u>(100,000)</u> | <u>(100,000)</u> | <u>(68,741)</u> | <u>31,259</u> |
| Net Change in Fund Balance | 0 | 0 | 18,114 | 18,114 |
| Fund Balance (Deficit) at Beginning of Year | | | 0 | 0 |
| Prior Period Adjustment | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$18,114</u> | <u>\$18,114</u> |

Notes to the Schedule

(1) method of budgetary accounting - GAAP, modified accrual basis

The accompanying notes are an integral part of this schedule.

Claiborne Voluntary Council on Aging, Inc.
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
Special Revenue Fund - Title III B Fund
For the Year Ended June 30, 2023

| | Budgeted Amounts | | Actual Amounts GAAP Basis | Favorable (Unfavorable) Variance |
|---|------------------|---------------|------------------------------|--|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Governor's Office of Elderly Affairs | \$42,724 | \$63,791 | \$42,724 | (\$21,067) |
| Public support | | | 933 | 933 |
| Total Revenues | <u>42,724</u> | <u>63,791</u> | <u>43,657</u> | <u>(20,134)</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Personnel | 39,074 | 39,074 | 35,326 | 3,748 |
| Fringe | 3,005 | 3,003 | 2,903 | 100 |
| Travel | 3,548 | 3,548 | 1,925 | 1,623 |
| Operating services | 13,743 | 13,743 | 13,659 | 84 |
| Operating supplies | 2,219 | 2,218 | 3,044 | (826) |
| Legal services | 1,605 | 2,205 | 1,648 | 557 |
| Capital outlay | | | | 0 |
| Total Expenditures | <u>63,194</u> | <u>63,791</u> | <u>58,505</u> | <u>5,286</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | <u>(20,470)</u> | <u>0</u> | <u>(14,848)</u> | <u>(14,848)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 20,470 | | 14,848 | 14,848 |
| Operating transfers out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>20,470</u> | <u>0</u> | <u>14,848</u> | <u>14,848</u> |
| Net Change in Fund Balance | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Notes to the Schedule

(1) method of budgetary accounting - GAAP, modified accrual basis

The accompanying notes are an integral part of this schedule.

Claiborne Voluntary Council on Aging, Inc.
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
Special Revenue Fund - Title III C-1 Fund
For the Year Ended June 30, 2023

| | Budgeted Amounts | | Actual Amounts GAAP Basis | Favorable (Unfavorable) Variance |
|--|------------------|---------------|------------------------------|--|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Governor's Office of Elderly Affairs | \$49,585 | \$70,575 | \$51,355 | (\$19,220) |
| Public support | | | 9,222 | 9,222 |
| Total Revenues | <u>49,585</u> | <u>70,575</u> | <u>60,577</u> | <u>(9,998)</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Personnel | 30,685 | 30,693 | 35,162 | (4,469) |
| Fringe | 2,360 | 2,358 | 1,912 | 446 |
| Travel | 32 | 32 | 71 | (39) |
| Operating services | 7,043 | 7,043 | 6,910 | 133 |
| Operating supplies | 594 | 594 | 965 | (371) |
| Consultant | 300 | 300 | 300 | 0 |
| Caterer - raw food | 28,922 | 18,215 | 12,497 | 5,718 |
| Caterer - non-edibles | 34,661 | 22,252 | 15,274 | 6,978 |
| Capital outlay | | | | 0 |
| Total Expenditures | <u>104,597</u> | <u>81,487</u> | <u>73,091</u> | <u>8,396</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | (55,012) | (10,912) | (12,514) | (1,602) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 55,012 | 10,912 | 12,514 | 1,602 |
| Operating transfers out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>55,012</u> | <u>10,912</u> | <u>12,514</u> | <u>1,602</u> |
| Net Change in Fund Balance | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Notes to the Schedule

(1) method of budgetary accounting - GAAP, modified accrual basis

The accompanying notes are an integral part of this schedule.

Claiborne Voluntary Council on Aging, Inc.
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
Special Revenue Fund - Title III C-2 Fund
For the Year Ended June 30, 2023

| | Budgeted Amounts | | Actual Amounts GAAP Basis | Favorable (Unfavorable) Variance |
|--|------------------|-----------|------------------------------|--|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Governor's Office of Elderly Affairs | \$49,766 | \$114,960 | \$49,766 | (\$65,194) |
| Public support | | | 3,205 | 3,205 |
| Total Revenues | 49,766 | 114,960 | 52,971 | (61,989) |
| EXPENDITURES | | | | |
| General government | | | | |
| Personnel | 39,581 | 39,581 | 32,507 | 7,074 |
| Fringe | 3,044 | 3,041 | 3,086 | (45) |
| Travel | 50 | 50 | 115 | (65) |
| Operating services | 18,484 | 18,485 | 19,194 | (709) |
| Operating supplies | 4,032 | 4,032 | 5,240 | (1,208) |
| Consultant | 300 | 300 | 300 | 0 |
| Caterer - raw food | 35,349 | 22,262 | 29,995 | (7,733) |
| Caterer - non-edibles | 42,364 | 27,209 | 36,660 | (9,451) |
| Capital outlay | | | | 0 |
| Total Expenditures | 143,204 | 114,960 | 127,097 | (12,137) |
| Excess (Deficiency) of Revenues over (under) Expenditures | (93,438) | 0 | (74,126) | (74,126) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | 93,438 | | 74,126 | 74,126 |
| Operating transfers out | | | | 0 |
| Total Other Financing Sources (Uses) | 93,438 | 0 | 74,126 | 74,126 |
| Net Change in Fund Balance | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at End of Year | \$0 | \$0 | \$0 | \$0 |

Notes to the Schedule

(1) method of budgetary accounting - GAAP, modified accrual basis

The accompanying notes are an integral part of this schedule.

Claiborne Voluntary Council on Aging, Inc.
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
Special Revenue Fund - Senior Center Fund
For the Year Ended June 30, 2023

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts GAAP Basis</u> | <u>Favorable (Unfavorable) Variance</u> |
|--|-------------------------|-----------------|--------------------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Governor's Office of Elderly Affairs | \$66,310 | \$31,869 | \$66,310 | \$34,441 |
| Public support | | | | 0 |
| Total Revenues | <u>66,310</u> | <u>31,869</u> | <u>66,310</u> | <u>34,441</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Personnel | 9,973 | 9,973 | 12,056 | (2,083) |
| Fringe | 767 | 766 | 621 | 145 |
| Travel | 10 | 10 | 23 | (13) |
| Operating services | 2,289 | 2,289 | 2,242 | 47 |
| Operating supplies | 193 | 193 | 314 | (121) |
| Accounting | 7,725 | 7,725 | 7,125 | 600 |
| Capital outlay | | | | 0 |
| Total Expenditures | <u>20,957</u> | <u>20,956</u> | <u>22,381</u> | <u>(1,425)</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | 45,353 | 10,913 | 43,929 | 33,016 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | 0 |
| Operating transfers out | <u>(45,353)</u> | <u>(10,913)</u> | <u>(43,929)</u> | <u>(33,016)</u> |
| Total Other Financing Sources (Uses) | <u>(45,353)</u> | <u>(10,913)</u> | <u>(43,929)</u> | <u>(33,016)</u> |
| Net Change in Fund Balance | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at Beginning of Year | 0 | 0 | 0 | 0 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Notes to the Schedule

(1) method of budgetary accounting - GAAP, modified accrual basis

The accompanying notes are an integral part of this schedule.

Claiborne Voluntary Council on Aging, Inc.
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual
Special Revenue Fund - Title III ARP Fund
For the Year Ended June 30, 2023

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> GAAP Basis | Favorable (Unfavorable) Variance |
|--|-------------------------|------------------|-------------------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Governor's Office of Elderly Affairs | \$104,113 | \$113,268 | \$68,367 | (\$44,901) |
| Public support | | | | 0 |
| Total Revenues | <u>104,113</u> | <u>113,268</u> | <u>68,367</u> | <u>(44,901)</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Personnel | | | 10,134 | (10,134) |
| Fringe | | | 153 | (153) |
| Travel | | | 160 | (160) |
| Operating services | | | 3,228 | (3,228) |
| Utility assistance | | | 6,394 | (6,394) |
| Consultant | | | 0 | 0 |
| Non-edibles | | | 7,658 | (7,658) |
| Capital outlay | | | | 0 |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>27,727</u> | <u>(27,727)</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | 104,113 | 113,268 | 40,640 | (72,628) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | 0 |
| Operating transfers out | | | | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Change in Fund Balance | 104,113 | 113,268 | 40,640 | (72,628) |
| Fund Balance (Deficit) at Beginning of Year | 0 | 0 | 39,203 | 39,203 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at End of Year | <u>\$104,113</u> | <u>\$113,268</u> | <u>\$79,843</u> | <u>(\$33,425)</u> |

Notes to the Schedule

(1) method of budgetary accounting - GAAP, modified accrual basis

The accompanying notes are an integral part of this schedule.

Claiborne VOLUNTARY COUNCIL ON AGING, INC.
Notes to Required Supplemental Information
For the Year Ended June 30, 2023

NOTE 1 - BUDGETARY REPORTING

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

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

- The Director prepares a proposed budget for each program and submits it to the Board of Directors prior to the beginning of each year.
- Upon adoption of the various program budgets by the Board of Directors, the budgets are forwarded to the State of Louisiana, Office of Elders Affairs for approval.
- If changes to the various program budgets are recommended by the Office of Elders Affairs, the budgets are revised accordingly and the Board of Directors adopts a final budget.
- All budgetary appropriations lapse at the end of each fiscal year.
- Any grant revenue generated in excess of expenditures incurred during a fiscal year is returned to the Office of Elders Affairs in accordance with the provisions of various contracts entered into with that office.
- Budgets for the General and special revenue funds are adopted on a basis consistent with generally accepted accounting principles except for the expenditure of Parish Council on Aging funds which are budgeted as expended in the year they are provided from the State of Louisiana.
- The budgets presented in the accompanying financial statements have been amended under the above method.

NOTE 2 - The Council is not required and does not prepare a budget for the General fund revenues and expenditures such as donations from the general public, bank account interest, and other expenses not chargeable to specific programs. Therefore, the Budgetary Comparison Schedule of the General fund on page 24 reflects only Parish Council on Aging (Act 735) funds provided from the State of Louisiana and the related expenditures and other financing uses.

NOTE 3 - The following explains the differences between revenues, expenditures, and other financing sources (uses) for the General fund on a budgetary basis and GAAP basis as reported on page 24.

| | |
|----------------------------------|-------------------------|
| Revenues | |
| Actual amounts (budgetary basis) | \$100,000 |
| Actual amounts (GAAP basis) | <u>105,127</u> |
| Revenues not budgeted | <u><u>(\$5,127)</u></u> |

Claiborne Voluntary Council on Aging, Inc.
 Combining Balance Sheet - Non-Major Governmental Funds
 For the Year Ended June 30, 2023

| | <u>Title IID</u> | <u>Title IIE</u> | <u>AAA</u> | <u>CARES Outreach</u> | <u>NSIP</u> | <u>STPH</u> | <u>Total</u> |
|---|----------------------|----------------------|------------|---------------------------|-------------|----------------|----------------|
| ASSETS | | | | | | | |
| Cash and equivalents | \$0 | \$0 | \$0 | \$899 | \$0 | \$4,898 | \$5,797 |
| Other assets | | | | | | | 0 |
| TOTAL ASSETS | <u>0</u> | <u>0</u> | <u>0</u> | <u>899</u> | <u>0</u> | <u>4,898</u> | <u>5,797</u> |
| LIABILITIES | | | | | | | |
| Accounts payable | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total liabilities | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE | | | | | | | |
| Restricted | 0 | 0 | 0 | 899 | 0 | 4,898 | 5,797 |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$899</u> | <u>\$0</u> | <u>\$4,898</u> | <u>\$5,797</u> |

Claiborne Voluntary Council on Aging, Inc.
Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances - Non-Major Special Revenue Funds
For the Year Ended June 30, 2023

| | Title IID | Title IIE | CARES Outreach | AAA | NSIP | STPH | Total |
|--|--------------|---------------|-------------------|---------------|-----------------|----------------|----------------|
| REVENUES | | | | | | | |
| Intergovernmental | | | | | | | |
| Governor's Office of Elderly Affairs | \$3,725 | \$22,115 | | \$19,530 | \$16,689 | \$4,898 | \$66,957 |
| Public support | | 20 | | | | | 20 |
| Total Revenues | <u>3,725</u> | <u>22,135</u> | <u>0</u> | <u>19,530</u> | <u>16,689</u> | <u>4,898</u> | <u>66,977</u> |
| EXPENDITURES | | | | | | | |
| General government | | | | | | | |
| Salaries | | 22,615 | | 13,628 | | | 36,243 |
| Fringe | | 1,963 | | 1,711 | | | 3,674 |
| Travel | | 3,137 | | 63 | | | 3,200 |
| Operating services | | 7,098 | | 6,181 | | | 13,279 |
| Operating supplies | | 992 | | 861 | | | 1,853 |
| Consultants | 4,100 | | | | | | 4,100 |
| Capital outlay | | | | | | | 0 |
| Total Expenditures | <u>4,100</u> | <u>35,805</u> | <u>0</u> | <u>22,444</u> | <u>0</u> | <u>0</u> | <u>62,349</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | (375) | (13,670) | 0 | (2,914) | 16,689 | 4,898 | 4,628 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in | 375 | 13,670 | | 2,914 | | | 16,959 |
| Operating transfers out | | | | | (16,689) | | (16,689) |
| Total Other Financing Sources (Uses) | <u>375</u> | <u>13,670</u> | <u>0</u> | <u>2,914</u> | <u>(16,689)</u> | <u>0</u> | <u>270</u> |
| Net Change in Fund Balance | 0 | 0 | 0 | 0 | 0 | 4,898 | 4,898 |
| Fund Balance (Deficit) at Beginning of Year | 0 | 0 | 899 | 0 | 0 | 0 | 899 |
| Prior Period Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance (Deficit) at End of Year | <u>\$0</u> | <u>\$0</u> | <u>\$899</u> | <u>\$0</u> | <u>\$0</u> | <u>\$4,898</u> | <u>\$5,797</u> |

The accompanying notes are an integral part of this schedule.

Claiborne Voluntary Council on Aging, Inc.
 Comparative Statement of General Fixed Assets
 and Changes in General Fixed Assets
 For the Year Ended June 30, 2023

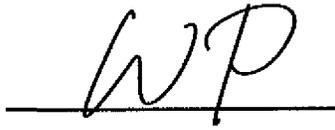
| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|------------------------------------|------------------------------|------------------|------------------|---------------------------|
| Capital assets | | | | |
| Real property | \$3,500 | | | \$3,500 |
| Building and improvements | 129,211 | \$6,584 | | 135,795 |
| Furniture and equipment | 34,073 | | | 34,073 |
| Computer and peripheral equipment | 28,272 | 1,128 | | 29,400 |
| Vehicles | 181,096 | | | 181,096 |
| Total capital assets | <u>\$376,152</u> | <u>\$7,712</u> | <u>\$0</u> | <u>\$383,864</u> |
| Investment in capital assets | | | | |
| Property acquired with funds from: | | | | |
| Senior center | 14,052 | | | 14,052 |
| Act 735 (PCOA) | 353,807 | 7,712 | | 361,519 |
| Local | 8,293 | | | 8,293 |
| Total investment in capital assets | <u>\$376,152</u> | <u>\$7,712</u> | <u>\$0</u> | <u>\$383,864</u> |

Claiborne Voluntary Council on Aging, Inc.
Schedule of Compensation, Benefits and Other Payments
to Agency Head
For the Year Ended June 30, 2023

Schedule 10

Agency Head Name: Suzan Bryant, Executive Director

| | |
|--------------------------------|-----------------|
| Purpose | |
| Salary | \$47,840 |
| Benefits - social security | 2,966 |
| Benefits - medicare | 694 |
| Travel - mileage reimbursement | 124 |
| Registration fees | 200 |
| Lodging | 303 |
| Special meals | 27 |
| Membership dues | 100 |
| Total | <u>\$52,254</u> |



Wade & Perry, CPAs
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board of Directors
Claiborne Voluntary Council on Aging, Inc.
Homer, Louisiana

We have performed the procedures enumerated below on the Claiborne Voluntary Council on Aging, Inc.'s compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended June 30, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Council's management is responsible for its financial records and compliance with applicable laws and regulations.

The Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Council's compliance with the laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the year ended June 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Council's management.

Management provided us with the list of expenditures as listed on page 38.

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. Obtain documentation for the disbursements selected in procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agreed to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

The disbursements were properly coded to the correct fund and general ledger account.

5. Report whether the selected disbursements were approved in accordance with the Council's policies and procedures.

The Council procedure indicates the Executive Director must approve all disbursements, with subsequent approval by the board. Inspection of documentation supporting each of the selected disbursement indicated approvals from the Executive Director and signature on the check by an authorized board member.

6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Activities allowed or unallowed - we compared documentation for each of the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions noted.

Eligibility - observed no eligibility compliance requirement per Compliance Supplement. We compared documentation for each of the selected disbursements with grant contract program compliance requirements related to eligibility. No exceptions noted.

Reporting - we compared documentation for each of the selected disbursements with grant contract compliance requirements related to reporting. No exceptions noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Council's financial records; and report whether the amounts in the close-out reports agree with the Council's records.

The selected disbursements were related to federal and state programs that did not close out by June 30, 2023.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by LSA-RS 42:11 through 42:28 (the open meetings law) and report whether there are any exceptions.

The Council is required only to post a notice of each meeting and the accompanying agenda on the door of the Council's office building. Management has asserted that such documents were properly posted.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budget that the agency provided to the applicable federal, state, or local grantor agency. Report whether the budgets for federal, state, or local grants included the purpose and duration of the grants; and whether budgets for the state grants also included specific goals, objections, and measures of performance.

The Council provided documentation that comprehensive budgets were submitted to the applicable grantor agencies. These budgets included the purpose and duration of the grant program.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with RS 24:513.

The agency submitted its report April 8, 2024 after March 31, 2024 deadline per the approved extension.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in RS 39:72.1 A (2); and that were subject to the public bid law (RS 38:2211, et seq.), while the agency was not in compliance with RS 24:513 (the audit law).

The agency submitted its report April 8, 2024 after March 31, 2024 deadline per the approved extension.

Prior Comments and Recommendations

None noted

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on management's compliance with the foregoing matters. 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.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the Council's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by LRS 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Wade Perry

Ruston, Louisiana
April 2, 2024

Claiborne Voluntary Council on Aging, Inc.
 Agreed-upon Procedures - Listing of Federal and State Grants

| | <u>Grant Year or Project Period</u> | <u>Federal CFDA Number</u> | <u>Expenditures</u> |
|---|---|------------------------------------|---------------------|
| Federal grants: | | | |
| U.S. Department of Health and Human Services - Administration of Aging which were passed through the Governor's Office of Elderly Affairs: | | | |
| Special Programs for the Aging: | | | |
| Title III Part B - grants for supportive services and senior centers | FY June 30, 2023 | 93.044 | \$39,230 |
| Title III Part C - nutrition services | | 93.045 | |
| Area Agency Administration | FY June 30, 2023 | | 15,975 |
| Part C1 - Congregate meals | FY June 30, 2023 | | 43,165 |
| Part C2 - Home delivered meals | FY June 30, 2023 | | 30,866 |
| Title III ARP contracts | FY June 30, 2023 | | 66,865 |
| Title III D - disease prevention & health promotion | FY June 30, 2023 | 93.043 | 3,725 |
| Title III E - national family caregivers support programs | FY June 30, 2023 | 93.052 | 16,586 |
| Nutrition Services Incentive Program | FY June 30, 2023 | 93.053 | 18,633 |
| Total Federal Grants | | | <u>235,045</u> |
| State Grants: | | | |
| State matching funds relating to federal grants awarded by: | | | |
| U.S. Department of Health and Human Services - Administration of Aging which were passed through the Governor's Office of Elderly Affairs: | | | |
| Title III Part B - grants for supportive services and senior centers | FY June 30, 2023 | | 3,494 |
| Title III Part C - nutrition services | | | |
| Area Agency Administration | FY June 30, 2023 | | 5,325 |
| Part C1 - Congregate meals | FY June 30, 2023 | | 6,420 |
| Part C2 - Home delivered meals | FY June 30, 2023 | | 18,900 |
| Title III E - national family caregivers support programs | FY June 30, 2023 | | 5,529 |
| Title III ARP contracts | FY June 30, 2023 | | 12,098 |
| Claiborne FY2023 PCOA/Senior Center | | | 0 |
| PCOA | | | 100,000 |
| Senior center | | | 55,398 |
| Supplemental SC | | | 3,100 |
| Senior center (additional appropriation) | | | 7,812 |
| Total State Grants | | | <u>218,076</u> |
| Total federal, state, and local grants | | | <u>\$453,121</u> |

Claiborne Voluntary Council on Aging, Inc.
Current Year Findings
For the Year Ended June 30, 2023

Procedure #10 State audit law

The agency submitted the report for the year ended June 30, 2023 after the extended deadline of March 31, 2024.

Procedure #11 State audit law

The agency submitted the report for the year ended June 30, 2023 after the extended deadline of March 31, 2024.

2023-01. Budget compliance

The agency did not amend its budgets for the following funds when variances were greater than 10%:

- Title III B budgeted revenues greater than actual revenues
- Title III C-1 budgeted revenues greater than actual revenues
- Title III C-2 budgeted revenues greater than actual revenues
- Title III ARP budgeted revenues greater than actual revenues

Claiborne Voluntary Council on Aging, Inc.
Summary of Prior Year Findings
For the Year Ended June 30, 2023

There were no findings required to be reported as of and for the year ended June 30, 2022.

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

Aug 15, 2023 (Date Transmitted)

Wade & Perry, CPAs (CPA Firm Name)
116 North Pincrest Dr (CPA Firm Address)
Ruston LA 71270 (City, State Zip)

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

Federal, State, and Local Awards

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

Open Meetings

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

Yes No [] N/A []

Budget

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

Yes No [] N/A []

Reporting

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

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 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 [x]

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

Sandra Langley Secretary 8-28-23 Date

Doris Baker Treasurer 8-28-23 Date

Ken Bailey Vice-President 8-28-23 Date