

FINANCIAL REPORT

**West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana**

June 30, 2016

**Michael R. Choate & Company
Certified Public Accountants**

FINANCIAL REPORT

**West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana**

June 30, 2016

TABLE OF CONTENTS

Financial Report

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2016

1. MANAGEMENT’S DISCUSSION AND ANALYSIS	1
2. INDEPENDENT AUDITOR’S REPORT	9
3. BASIC FINANCIAL STATEMENTS	
GOVERNMENT WIDE FINANCIAL STATEMENTS:	
A. Statement of Net Assets	12
B. Statement of Activities	13
FUND FINANCIAL STATEMENTS:	
C. Balance Sheet	14
D. Statement of Revenues, Expenditures and Changes in Fund Balances	15
E. Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
F. NOTES TO THE FINANCIAL STATEMENTS	17
4. SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GASB STATEMENT 34:	
• Budgetary Comparison Schedule – General Fund	25
• Budgetary Comparison Schedule – Title III B Fund	26
• Budgetary Comparison Schedule – Title III C-1 Fund	27
• Budgetary Comparison Schedule – Title III C-2 Fund	28
• Budgetary Comparison Schedule- Millage	29

5. SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GOEA:	
• Schedule of Non-major Special Revenue	31
• Comparative Schedule of General Fixed Assets and Changes in General Fixed Assets	32
6. SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY LOUISIANA LAW:	
• Schedule of Compensation, Benefits, and Other payments to the Council's Executive Director	33
7. REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	34
8. CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS	36

MANAGEMENT'S DISCUSSION AND ANALYSIS

West Baton Rouge Council on Aging, Inc.

The "Management's Discussion and Analysis" of the West Baton Rouge Council on Aging, Inc.'s (the "Council") financial performance presents a narrative overview and analysis of the Council's financial activities for the year ended June 30, 2016. This report highlights the current year's activities, resulting changes, and relevant facts. Please read this report in conjunction with basic financial statements, which follow this section.

FINANCIAL HIGHLIGHTS *(See Condensed Statements on Page 7)*

Here are the financial highlights:

The Council's assets exceeded its liabilities at the close of fiscal year 2016 by \$1,712,414 (net position) which represents a 6.7% increase from last fiscal year.

Cash was \$1,618,928 at June 30, 2016 compared to \$1,551,001 at June 30, 2015. This is an increase of \$67,927 or 4.4%.

The Council's revenue decreased (\$81,943) or (6.9%) primarily due to an increase in property taxes of \$35,775 along with Intergovernmental Revenue decreased (\$115,788) which included one-time revenue.

The Council's expenditures decreased (\$17,094) or (1.6%) primarily due to an increase in personnel costs of \$44,818 and a decrease of capital outlay (\$56,725). Meals decreased (\$6,826). Services and supplies decreased (\$24,268). Other costs increased \$28,050.

As a result of subtracting total expenditures from total revenue, the Council's net position increased by \$107,120 this fiscal year. Last year the net assets increased \$249,170.

Services this year have been slightly down in comparison with prior year. Transportation was down slightly while total congregate and delivered meals were up slightly. The West Baton Rouge Council On Aging strives to maintain a high level of maintenance, safety and cleanliness at the facility with ongoing training of all staff.

OVERVIEW OF THE FINANCIAL STATEMENTS – What’s Included

This discussion and analysis is intended to serve as an overview to the Council’s basic financial statements. The Council’s annual report consists of five parts: (1) management’s discussion and analysis (this section) (2) basic financial statements (3) required supplementary information, and (4) the optional section that presents combining statements for non-major governmental funds and other supplementary information and (5) various governmental compliance reports and schedules by certified public accountants and management.

The basic financial statements include two kinds of statements that present different views of the Council:

Government-wide Financial Statements

The government-wide financial statements (see Exhibits A and B) are designed to provide readers with a broad overview of the Council’s finances, in a manner similar to a private sector business. The **statement of net position** presents information on all of the Council’s assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating. The **statement of activities** presents information showing how the Council’s net assets change during each fiscal year (revenues less expenditures). All changes in net assets are reported as soon as the financial transaction occurs regardless of the timing of the related cash flows. Thus, revenues and expenditures are reported in this statement this fiscal year even though the resulting cash flow is in future fiscal years. The governmental activity of the Council is health and welfare which is comprised of various programs that include supportive services, nutritional services, utility assistance disease prevention, caregiver support and a multipurpose senior center in Port Allen, Louisiana.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the Council are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current year inflows and outflows of cash, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to help with this comparison between governmental funds and governmental activities. (Exhibit D and E)

The Council has presented the General Fund, Title III B – Supportive Services Fund, Title III C-1- Congregate Meals Fund, Title III C-2 – Home Delivered Meals Fund, Millage Fund and Senior Center Fund as major funds. (Exhibit C & D) All non-major governmental funds are presented in one column, titled “Total Non-Major Funds”. Combining financial statements of the non-major funds can be found in the Combining Fund Statements that follow the basic financial statements (Page 31).

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in Exhibit F of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. The Governmental Accounting Standards Board (GASB) Statement No. 34 requires budgetary comparison schedules for the General Fund and each major Special Revenue Fund that has a legally adopted budget (Pages 25 to 29). In addition to these required elements, the Council has a section of supplementary information. The Governor’s Office of Elderly Affairs (GOEA) has required the Council to present combining statements that provide details about our non-major governmental funds and details about capital assets and the changes in capital assets. This information will be used by GOEA to verify the accuracy of information submitted to them during the year and to help monitor certain compliance requirements set forth in the grants that it has with the Council (Page 31 and 32).

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position serve as a useful indicator of the Council's financial position. As of June 30, 2016, assets exceeded liabilities by \$1,712,714. A large portion of the Council's net assets (94%) reflects its cash position. The Council has a strong cash position.

Special Revenue Fund Budgetary Highlights

The budget was amended one time during the year. The primary reasons for amending the budget were to comply with the Council's grants for GOEA due to unanticipated changes in expenditures.

During the year, actual expenditures differed from budgetary estimates. Required supplementary information budgetary comparison schedules were prepared for the General Fund and each major Special Revenue Fund (Page 25 to 29).

CAPITAL ASSETS

The Council's investment in capital assets for its governmental activities as of June 30, 2016, amounts to \$163,029. (net accumulated depreciation). This investment in capital assets includes office furniture, fixtures, vehicles, machinery and equipment (see table below).

	<u>2016</u>	<u>2015</u>
Office furniture, fixtures and equipment	\$ 60,340	\$ 60,340
Vehicles	180,604	162,304
Land and Building Improvements	<u>54,653</u>	<u>54,653</u>
Total Cost	295,597	277,297
Less accumulated depreciation	<u>(132,568)</u>	<u>(149,590)</u>
Totals	<u>\$ 163,029</u>	<u>\$ 127,707</u>

Additional information on the Council's capital assets can be found in the Note 1 (C) and 6, Exhibit F of this report. The Council bought one new van this year and sold 3 old vans.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Council receives most of its funding from local property taxes. Additional funding is from federal and state agencies. Because of this, the source of income for the Council is consistent. However, some of the Council's grants and contracts are contingent upon the level of service provided by the Council, and therefore, those revenues are not fixed. There have been no significant changes to the funding levels or terms of the grants and contracts. The Governor's Office of Elderly Affairs (GOEA) has approved the Council's budget for fiscal year 2016-2017. There are no plans to add any significant programs for next fiscal year.

The Executive Director and Board of Directors considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- Actual expenditures from previous fiscal year in relation to expected needs in the current year.
- Consideration of funding to be received from GOEA.
- The Ad Valorem Tax revenue budgeted represents the estimated amount of the October 2016 assessment, which the Council will receive, for the most part, in January 2017.
- Interest revenues have been budgeted as decreasing.
- Salaries and benefits are based on the number of employees needed to perform necessary services and the related benefits.
- Travel rates in accordance with state travel regulations.
- Services the Council will provide along with estimated service costs.
- Estimate of operation supplies needed to perform necessary services.
- Detail plan of equipment needed to be purchased.
- Vehicle insurance based on quotes and contracts.

Condensed Statements of Net Assets

	June 30,		Dollar Change
	2016	2015	
Cash	\$ 1,618,928	\$ 1,551,001	\$ 67,927
Other current assets	5,991	4,870	1,121
Capital assets	163,029	127,707	35,322
Total assets	\$ 1,787,948	\$ 1,683,578	\$ 104,370
Accounts payable	7,282	16,773	(9,491)
Payroll liabilities	2,985	1,697	1,288
Accrued compensated absences	65,267	59,814	5,453
Total liabilities	75,534	78,284	\$ (2,750)
 Net Position:			
Invested in capital assets, net	163,029	127,707	35,322
Restricted	1,538,048	1,466,250	71,798
Unrestricted	11,337	11,337	0
Total net position	\$ 1,712,414	\$ 1,605,294	\$ 107,120

Governmental Activities

Governmental activities increased the Council net position by \$107,120. Key elements of this increase are as follows:

	June 30,		Dollar Change
	2016	2015	
Revenues:			
Program revenues:			
Operating grants and contributions	\$ 95,971	\$ 94,168	\$ 1,803
General revenues:			
Property taxes	972,099	936,324	35,775
Grants and contributions not restricted	37,500	157,812	(120,312)
Unrestricted investment earnings	771	699	72
Miscellaneous	5,397	4,678	719
Total revenues	<u>1,111,738</u>	<u>1,193,681</u>	<u>(81,943)</u>
Expenses:			
Health and welfare	<u>1,004,618</u>	<u>944,511</u>	<u>60,107</u>
Total expenses			
Increase (decrease) in net position	107,120	249,170	(142,050)
Net position beginning of year	<u>1,605,294</u>	<u>1,356,124</u>	<u>249,170</u>
Net position end of year	<u>\$ 1,712,414</u>	<u>\$ 1,605,294</u>	<u>\$ 107,120</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Council's governmental funds is to provide information on current year inflows, outflows, and balances of spendable cash and other resources. Such information is useful in assessing the Council's cash flow requirements. In particular, unrestricted fund balance at year end may serve as a useful measure of a government's net resources available for spending next fiscal year. As of the end of the current fiscal year, the Council's governmental funds reported combined ending fund balances of \$1,614,652, an increase of \$77,251 in comparison with the prior year. An unassigned fund balance of \$1,605,250 is available for spending at the Council's discretion. This includes the Millage Fund. The

remainder of fund balance is reserved to indicate that it is not available for new general spending because it has already been committed. This is reflected in Exhibit C.

The General Fund is the unrestricted operating fund of the Council. At the end of the current fiscal year, unreserved fund balance of the general fund was \$11,337 while total fund balance reached \$1,614,652 (Exhibit C). The fund balance of the Council's General Fund increased by \$0 during the current fiscal year. (Exhibit D)

Other major funds, including Title III B – Supportive Services Fund and Title III C-2 – Home Delivered Meals Fund and Title III C-1 Congregate Meals had a no change in fund balances. These funds are reimbursed by federal and state grants. Expenditures that are not covered by the grants are covered by transfers from the General Fund and Millage Fund.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Council's finances for all interested in the Council's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Susannah Veilleux, Executive Director
West Baton Rouge Council on Aging, Inc.
P.O. Box 122
Port Allen, Louisiana.70767
Phone (225) 383-0638

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Council on Aging, Port Allen, Louisiana, (the Council) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Council as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 1 through 8) and budgetary comparison information (pages 25 through 29) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds and the Comparative Schedule of Capital Assets and Changes in Capital Assets are presented for purposes of additional analysis by the Governor's Office of Elderly Affairs (GOEA). In addition, Louisiana Revised Statute 24:513 (A)(3), as amended, requires the Council to present a supplemental schedule of Compensation, Benefits and Other Payments Made to the Council's Executive Director for the fiscal year. These schedules are not a required part of the basic financial statements.

The information in these three schedules is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, I have also issued my report dated December 27, 2016 on my consideration of the Council's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Baton Rouge, Louisiana,
December 27, 2016


Michael R. Choate & Company, CPAs

GOVERNMENT WIDE STATEMENT OF NET POSITION
WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA

June 30, 2016

	<u>Governmental Activities</u>
Assets	
Cash	\$ 1,618,928
Grants and contracts receivable	5,991
Capital assets, net of accumulated depreciation	<u>163,029</u>
Total Assets	<u><u>\$ 1,787,948</u></u>
Liabilities	
Accounts payable	\$ 7,282
Payroll liabilities	2,985
Accrued compensated absences	<u>65,267</u>
Total Liabilities	<u>75,534</u>
Net Position	
Invested in Capital Assets	163,029
Restricted for:	
Utility Assistance	8,905
Title III-E	497
Millage	1,528,646
Unrestricted	<u>11,337</u>
Total Net Position	<u><u>\$ 1,712,414</u></u>

The accompanying notes are an integral part of this statement.

**GOVERNMENT WIDE STATEMENT OF ACTIVITIES
WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA**

For the year ended June 30, 2016

	<u>Direct Expenses</u>	<u>Indirect Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Increases (Decreases) in Net Assets</u>
				<u>Total Governmental Activities</u>
Functions / Programs				
Governmental Activities				
Health, Welfare & Social Services				
Supportive Services:	\$ 307,518	\$ 180,547	\$ 33,929	\$ (454,136)
Personal Care	-	-	-	-
Other Services	-	-	-	-
Homemaker	-	-	-	-
Information and Assistance	-	-	-	-
Legal Assistance	-	-	-	-
Outreach	-	-	-	-
Transportation	-	-	-	-
Nutrition Services:				
Congregate Meals	53,805	20,607	13,338	(61,074)
Home Delivered Meals	145,035	43,884	7,881	(181,038)
National Family Caregiver Support	424	357	750	(31)
Multipurpose Senior Centers	-	-	36,973	36,973
Administration	206,233	46,208	-	(252,441)
Total governmental activities	\$ 713,015	\$ 291,603	\$ 92,871	\$ (911,747)
General Revenues:				
Ad Valorem Taxes				972,099
Grants and contributions not restricted to specific programs				40,600
Unrestricted Investment Income				771
Miscellaneous				5,397
Total general revenues				1,018,867
Increase (Decrease) in net position				107,120
Net position - beginning of the year				1,605,294
Net position - end of the year				\$ 1,712,414

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

Balance Sheet
 Governmental Funds
 West Baton Rouge Council on Aging, Inc.
 June 30, 2016

	General Fund	Millage	Title III B	Title III C-1	Title III C-2	Total Non Major Funds	Total
Assets							
Cash	\$ 11,337	\$ 1,596,898	\$ (5,336)	\$ (3,665)	\$ 10,187	\$ 9,507	\$ 1,618,928
Grants and Contracts Receivable	-	-	5,336	244	36	375	5,991
Total Assets	\$ 11,337	\$ 1,596,898	\$ -	\$ (3,421)	\$ 10,223	\$ 9,882	\$ 1,624,919
Liabilities and Fund Balance							
Liabilities							
Accounts Payable	-		-	(3,421)	10,223	480	7,282
Payroll Taxes Payable	-	2,985	-	-	-	-	2,985
Total Liabilities	-	2,985	-	(3,421)	10,223	480	10,267
Fund Balances							
Unreserved/Undesignated:							
General Fund	11,337	-	-	-	-	-	11,337
Special Revenue Fund	-	1,593,913	-	-	-	9,402	1,603,315
Total Fund Balances	11,337	1,593,913	-	-	-	9,402	1,614,652
Total Liabilities and Fund Balances	\$ 11,337	\$ 1,596,898	\$ -	\$ (3,421)	\$ 10,223	\$ 9,882	

Amounts reported for governmental activities in the statement of net assets are different because:

Compensated absences are not paid out of current financial resources and therefore not reported in funds	(65,267)
Capital assets used in governmental activities are not resources therefore not reported in the funds	163,029
Net assets of Governmental Activities	\$ 1,712,414

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 West Baton Rouge Council on Aging, Inc.
 Baton Rouge, LA
 For the Year Ended June 30, 2016

	General Fund	Millage	Title III B	Title III C-1	Title III C-2	Total Non Major Funds	Total Governmental Funds
REVENUES							
Advalorem Tax	\$ -	\$ 972,099	\$ -	\$ -	\$ -	\$ -	\$ 972,099
Intergovernmental							
Capital Area Agency on Aging District II, Inc.	-	-	33,601	10,810	7,580	750	52,741
Governor's Office of Elderly Affairs	37,500	-	-	-	-	40,073	77,573
Public Support							
Contributions-clients	-	-	328	2,528	301	-	3,157
Contributions-other	-	-	-	-	-	-	-
Entergy Project Care	-	-	-	-	-	-	-
Investment Income	771	-	-	-	-	-	771
Miscellaneous	5,397	-	-	-	-	-	5,397
Inkind Contributions	-	-	-	-	-	-	-
Total Revenues	43,668	972,099	33,929	13,338	7,881	40,823	1,111,738
EXPENDITURES							
Health, Welfare, & Social Services							
Current:							
Personnel	-	167,294	252,410	19,543	72,679	354	512,280
Fringe	-	12,908	90,777	34,599	36,798	329	175,411
Meals	-	16,410	-	6,300	50,752	-	73,462
Operating Services	-	-	103,017	4,187	8,366	65	115,635
Operating Supplies	-	-	24,847	455	906	7	26,215
Other Costs	46,208	-	16,414	9,267	2,886	25	74,800
Travel	-	-	600	61	122	1	784
Utility Assistance	-	-	-	-	-	-	-
Capital Outlays	-	55,900	-	-	-	-	55,900
Inkind	-	-	-	-	-	-	-
Total Expenditures	46,208	252,512	488,065	74,412	172,509	781	1,034,487
Excess (deficiency) of Revenues over Expenditures	(2,540)	719,587	(454,136)	(61,074)	(164,628)	40,042	77,251
OTHER FINANCING SOURCES (USES)							
Transfers In	40,801	-	454,136	61,074	164,628	31	720,670
Transfers Out	(38,261)	(642,336)	-	-	-	(40,073)	(720,670)
Total other Financing Sources and Uses	2,540	(642,336)	454,136	61,074	164,628	(40,042)	-
Net Increase (Decrease) in Fund Balances	-	77,251	-	-	-	-	77,251
FUND BALANCES							
Beginning of the Year	11,337	1,516,662	-	-	-	9,402	1,537,401
End of the Year	\$ 11,337	\$ 1,593,913	\$ -	\$ -	\$ -	\$ 9,402	\$ 1,614,652

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

Year Ended June 30, 2016

Net Increase (Decrease) in fund balances – total governmental funds	\$ 77,251
---	-----------

<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays \$55,900 differs from depreciation (\$20,578) in the current period.</p>	35,322
--	--------

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:

Compensated absences	<u>(5,453)</u>
----------------------	----------------

Increase (Decrease) of net position of governmental activities	<u><u>\$107,120</u></u>
--	-------------------------

SUPPLEMENTARY FINANCIAL INFORMATION

Required by GASB 34

NOTES TO FINANCIAL STATEMENTS

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

June 30, 2016

Note 1 - Summary Of Significant Accounting Policies

A. Statement of Presentation:

The accompanying financial statements conform to generally accepted accounting principles for local government units as prescribed by Statement 1, Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, and Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants.

The local councils on the aging were created under Act No. 456 of 1964 for the welfare of the aging people in their respective parish.

B. Fund Accounting:

The accounts of the Council are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds presented in the financial statements in this report are as follows:

Governmental Fund types

Governmental funds are those through which most governmental functions of the Council are financed. The acquisition, use and balances of the Council's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Council's governmental funds:

Note 1 - Summary Of Significant Accounting Policies (continued)

Governmental Fund (continued):

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. Most of the Council’s special revenue funds are provided by GOEA.

The Title III funds are provided by the United States Department of Health and Human Services – Administration on Aging through the Governor’s Office of Elderly Affairs which in turn “passes through” the funds to the Capital Area Agency on Aging and then to the Council.

The following are the funds which comprise the Council’s Special Revenue Funds:

Major Special Revenue Funds

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 of that category type.

Title III-B Supportive Services Fund

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

GOEA has established the criteria for defining a qualifying unit of service for each Title III program. Specific supportive social services provided during the fiscal year, are as follows:

- Information and Assistance
- Homemaker
- Recreation
- Transportation for people age 60 or older
- Utility Assistance
- Medical Alert
- Telephoning

Title III C-1 Congregate Meals Fund

The Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund

Title III C-2 Fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons.

Millage Fund

The Millage Fund is used to account for the revenue received from a West Baton Rouge Parish property tax. These funds significantly finance the Council's budget and activities.

Non Major Special Revenue Funds

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

Title III-E Fund

The Title III-E Fund is used to account for funds which are used to provide continuing education services to assist individuals to acquire knowledge about services and/or care giving role and needs.

Supplemental Senior Center Fund

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

C. Capital Assets:

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets that have been purchased or acquired with an original cost of at least \$1,000 and that 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 Assets. In contrast, in the Fund Financial Statements, capital assets are recorded as expenditures of the fund that provided the resources to acquire the asset. If the asset was purchased, it is recorded in the books at its cost. If the asset was donated, then it is recorded at its estimated fair market value at the date of donation.

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. The estimated useful lives of the various classes of depreciable capital assets are as follows:

Building Improvements	20 years
Equipment	5-7 years
Vehicles	5 years
Computers	3 years

Salvage values have not been estimated by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category or capital asset, management has used 10% of the vehicles initial cost as a salvage value estimate.

Depreciation is not computed or recorded on capital assets for purposes of the Fund Financial Statements.

D. Transfers:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for as an asset or liability through the various due from and due to accounts.

E. Budget Policy:

Budgets for the programs are prepared by the Council's Executive Director and approved by the grantors and the Council's board of directors.

F. Compensated Absences:

For government wide financial statements, the Council's liability for accumulated unpaid vacation has been recorded. The liability has been determined using the number of vested vacation hours for each employee multiplied by the employee's current wage rate at the end of the year. The maximum hours that can be carried forward for an employee is 480. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion.

G. Management's Use of Estimates:

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

H. Revenue Recognition:

Revenues are recorded in the Government-Wide Statements when they are earned under the accrual basis of accounting. Revenues are recorded in the Fund Financial Statements using the modified accrual basis of accounting. In applying the susceptible to accrual concept using this basis of accounting, intergovernmental grant revenues, program service fees, and interest income usually both measurable and available. However, the timing and amounts of the receipts of public support and miscellaneous revenues are often difficult to measure; therefore, they are recorded as revenue in the period received.

Note 2 - Board of Director's Compensation

The Board of Directors is a voluntary Board; therefore, no compensation has been paid to any member.

Note 3 - In Kind Financial Assistance

The Council receives nominal financial assistance from the West Baton Rouge Parish government. However, facilities and land are owned by the Parish. No rent is charged under a 99 year lease agreement which expires December 31, 2097.

Note 4 - Economic Dependency

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

Note 5 - Transfers

Transfers in and out are listed by fund type for the year ended June 30, 2016:

	Transfers Out				<u>Total Transfers In</u>
	<u>Senior Center</u>	<u>Sup Senior Center</u>	<u>Millage Fund</u>	<u>General Fund</u>	
<u>Transfers In</u>					
<u>Special Revenue Fund:</u>					
Title III B	\$ 36,973	\$ 3,100	\$ 375,802	\$ 38,261	\$ 454,136
Title III C-1	-	-	61,074	-	61,074
Title III C-2	-	-	164,628	-	164,628
Title III E	-	-	31	-	31
General Fund	-	-	40,801	-	40,801
 Total Transfers Out	 <u>\$ 36,973</u>	 <u>\$ 3,100</u>	 <u>\$ 642,336</u>	 <u>\$ 38,261</u>	 <u>\$ 720,670</u>

Note 6 - General Fixed Assets

The changes in the general fixed asset account group are as follows:

	<u>Balance</u> <u>6/30/2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2016</u>
Furniture and Equipment	\$ 60,340	\$ -	\$ -	\$ 60,340
Land and Building Improvements	54,653	-	-	54,653
Vehicles	<u>162,304</u>	<u>55,900</u>	<u>(37,600)</u>	<u>180,604</u>
	<u>\$ 277,297</u>	<u>\$ 55,900</u>	<u>\$ (37,600)</u>	<u>\$ 295,597</u>

Note 7 - Deposits With Financial Institutions

At June 30, 2016, The Council had bank balances totaling \$1,618,928 Bank balances totaling \$250,000 are insured by federal deposit insurance while deposits of \$1,368,928 are collateralized by securities held by the depository bank in the Council's name. This is considered as "Category 1" credit risk in accordance with GASB Statement 3.

GASB Statement 3 categories deposits into three categories of credit risk:

1. Insured by FDIC or collateralized with securities held by the Council or by its agent in the Council's name. (Category 1)
2. Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the Council's name. (Category 2)
3. Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Council's name; or collateralized with no written or approved collateral agreement. (Category 3)

Note 8 – Grants & Accounts Receivable

Accounts receivable at June 30, 2016 included the following funds:

<u>Special Revenue</u>	
Title III B	\$ 5,336
Title III C-1	244
Title III C-2	36
Title III E	<u>375</u>
Total	<u>\$ 5,991</u>

Note 9 – Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code.

Note 10 – Subsequent Events

Management has evaluated subsequent events through December 27, 2016, which is the date the financial statements were available to be issued. There were no events that required disclosure.

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND**

**WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2016**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on Aging District II, Inc.	-	-	-	-
State of Louisiana	37,500	37,500	37,500	-
Other:				
Miscellaneous	-	-	5,397	5,397
Contributions	-	-	-	-
Investment Income	-	-	771	771
Total Revenues	<u>37,500</u>	<u>37,500</u>	<u>43,668</u>	<u>6,168</u>
<u>EXPENDITURES</u>				
Current:				
Personnel	-	-	-	-
Fringe	-	-	-	-
Operating services	-	-	-	-
Operating supplies	-	-	-	-
Meals	-	-	-	-
Travel	-	-	-	-
Capital outlay	-	-	-	-
Utility assistance	-	-	-	-
Other	35,160	35,160	46,208	(11,048)
Total Expenditures	<u>35,160</u>	<u>35,160</u>	<u>46,208</u>	<u>(11,048)</u>
Excess of Revenues over (under) Expenditures	2,340	2,340	(2,540)	(4,880)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	35,160	35,160	40,801	5,641
Operating transfers out	(37,500)	(37,500)	(38,261)	(761)
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III-B**

**WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2016**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on Aging District II, Inc.	33,601	33,601	33,601	-
State of Louisiana	-	-	-	-
Other:				
Miscellaneous	-	-	-	-
Contributions	1,000	1,000	328	(672)
Project Care	-	-	-	-
Contributions in Kind	-	-	-	-
Total Revenues	34,601	34,601	33,929	(672)
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind				-
Personnel	245,241	235,255	252,410	(17,155)
Fringe	92,278	88,259	90,777	(2,518)
Travel	3,727	817	600	217
Operating services	146,092	54,517	103,017	(48,500)
Operating supplies	7,423	3,774	24,847	(21,073)
Meals				-
Capital outlay				-
Utility assistance				-
Other	15,588	13,585	16,414	(2,829)
Total Expenditures	510,349	396,207	488,065	(91,858)
Excess of Revenues over (under) Expenditures	(475,748)	(361,606)	(454,136)	(92,530)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	475,748	475,748	454,136	(21,612)
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ 114,142	\$ -	\$ (114,142)

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-1**

**WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2016**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on Aging District II, Inc. State of Louisiana	10,814	10,814	10,810	(4)
Other:				
Miscellaneous	-	-	-	-
Contributions	3,000	3,000	2,528	(472)
Project Care	-	-	-	-
Contributions in Kind	-	-	-	-
Total Revenues	13,814	13,814	13,338	(476)
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	-	-	-	-
Personnel	29,303	29,783	19,543	10,240
Fringe	20,212	20,994	34,599	(13,605)
Travel	256	91	61	30
Operating services	6,150	5,132	4,187	945
Operating supplies	852	558	455	103
Meals	6,300	6,300	6,300	-
Capital outlay	-	-	-	-
Other	1,788	2,003	9,267	(7,264)
Total Expenditures	64,861	64,861	74,412	(9,551)
Excess of Revenues over (under) Expenditures	(51,047)	(51,047)	(61,074)	(10,027)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	51,047	51,047	61,074	10,027
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ -	\$ -

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - TITLE III C-2**

**WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2016**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Capital Area Agency on Aging District II, Inc. State of Louisiana	7,576	7,576	7,580	4
Other:				
Miscellaneous				-
Contributions	1,000	1,000	301	(699)
Project Care	-	-	-	-
Contributions in Kind	-	-	-	-
Total Revenues	8,576	8,576	7,881	(695)
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	-	-	-	-
Personnel	75,700	79,200	72,679	6,521
Fringe	23,973	26,529	36,798	(10,269)
Operating services	12,379	10,685	8,366	2,319
Operating supplies	1,715	1,161	906	255
Meals	47,790	43,730	50,752	(7,022)
Travel	514	190	122	68
Capital outlay	-	-	-	-
Utility assistance	-	-	-	-
Other	3,600	4,176	2,886	1,290
Total Expenditures	165,671	165,671	172,509	(6,838)
Excess of Revenues over (under) Expenditures	(157,095)	(157,095)	(164,628)	(7,533)
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	157,095	157,095	164,628	7,533
Operating transfers out	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ -	\$ -

**SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND - MILLAGE**

**WEST BATON ROUGE COUNCIL ON AGING, INC.
PORT ALLEN, LOUISIANA
FOR THE YEAR ENDED JUNE 30, 2016**

<u>REVENUES</u>	<u>BUDGETS</u>		<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Ad valorem taxes	\$ 899,892	\$ 899,892	\$ 972,099	\$ 72,207
Intergovernmental:				
Capital Area Agency on Aging District II, Inc.	-	-	-	-
State of Louisiana	-	-	-	-
Other:	-	-	-	-
Miscellaneous	-	-	-	-
Contributions	-	-	-	-
Project Care	-	-	-	-
Contributions in Kind	-	-	-	-
Total Revenues	899,892	899,892	972,099	72,207
<u>EXPENDITURES</u>				
Current:				
Expenditures in Kind	-	-	-	-
Personnel	164,591	170,591	167,294	3,297
Fringe	25,825	26,494	12,908	13,586
Operating services	-	63,150	-	63,150
Operating supplies	-	-	-	-
Meals	16,410	20,470	16,410	4,060
Travel	-	-	-	-
Capital outlay	18,000	56,251	55,900	351
Utility assistance	-	-	-	-
Other	25,776	27,776	-	27,776
Total Expenditures	250,602	364,732	252,512	112,220
Excess of Revenues over (under) Expenditures	649,290	535,160	719,587	184,427
<u>OTHER FINANCING SOURCES</u>				
<u>USES</u>				
Operating transfers in	-	-	-	-
Operating transfers out	(649,290)	(649,290)	(642,336)	6,954
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ (114,130)	\$ 77,251	\$ 191,381

SUPPLEMENTARY FINANCIAL INFORMATION

Required by: Governor's Office of Elderly Affairs

Statement of Revenues, Expenditures, and Changes in Fund Balances
Non Major Funds
West Baton Rouge Council on Aging, Inc.
Baton Rouge, LA

For the Year Ended June 30, 2016

	Senior Center	Title III E	Utility Assistance	Supplemental Senior Center	Total Non Major Funds
REVENUES					
Advalorem Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental					
Capital Area Agency on Aging District II, Inc.	-	750	-	-	750
Governor's Office of Elderly Affairs	36,973	-	-	3,100	40,073
Public Support					
Contributions-clients	-	-	-	-	-
Entergy Project Care	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Inkind Contributions	-	-	-	-	-
Total Revenues	<u>36,973</u>	<u>750</u>	<u>-</u>	<u>3,100</u>	<u>40,823</u>
EXPENDITURES					
Health, Welfare, & Social Services					
Current:					
Personnel	-	354	-	-	354
Fringe	-	329	-	-	329
Meals	-	-	-	-	-
Operating Services	-	65	-	-	65
Operating Supplies	-	7	-	-	7
Other Costs	-	25	-	-	25
Travel	-	1	-	-	1
Utility Assistance	-	-	-	-	-
Capital Outlays	-	-	-	-	-
Inkind	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>781</u>	<u>-</u>	<u>-</u>	<u>781</u>
Excess (deficiency) of Revenues over Expenditures	<u>36,973</u>	<u>(31)</u>	<u>-</u>	<u>3,100</u>	<u>40,042</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	31	-	-	31
Transfers Out	(36,973)	-	-	(3,100)	(40,073)
Total other Financing Sources and Uses	<u>(36,973)</u>	<u>31</u>	<u>-</u>	<u>(3,100)</u>	<u>(40,042)</u>
Net Increase (Decrease) in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Beginning of the Year	-	497	8,905	-	9,402
End of the Year	<u>\$ -</u>	<u>\$ 497</u>	<u>\$ 8,905</u>	<u>\$ -</u>	<u>\$ 9,402</u>

**COMPARATIVE SCHEDULE OF GENERAL FIXED ASSETS AND CHANGES IN
GENERAL FIXED ASSETS**

West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

For the year ended June 30, 2016

	Balance <u>June 30, 2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2016</u>
General Fixed Assets:				
Vehicles	\$ 162,304	\$ 55,900	\$ (37,600)	\$ 180,604
Land and building improvements	54,653	-	-	54,653
Office Furniture and Equipment	60,340	-	-	60,340
Total Fixed Assets	\$ 277,297	\$ 55,900	\$ (37,600)	\$ 295,597
Investment in General Fixed Assets:				
Property acquired with funds from-				
PCOA	117,088	-	-	117,088
Local	2,800	-	-	2,800
Millage	152,870	55,900	(37,600)	171,170
Senior Center	4,539	-	-	4,539
Title III B	-	-	-	-
Title III C-1	-	-	-	-
Total Investments in General Fixed Assets	\$ 277,297	\$ 55,900	\$ (37,600)	\$ 295,597

**Schedule of Compensation, Benefits and Other Payments to the
Council's Executive Director**

**West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana
For the year ended June 30, 2016**

Executive Director's (Agency Head) Name: Susan Veilleux

Purpose	Amount
Salary	\$ 86,896
Benefits-insurance (health and life)	\$ 4,800
Benefits-retirement	
Benefits-Other (describe)	
Benefits-Other (describe)	
Benefits-Other (describe)	
Car allowance	
Vehicle provided by government (enter amount reported on W-2)	
Per diem	
Reimbursements	
Travel	
Registration fees	
Conference travel	
Housing	
Unvouchered expenses (example: travel advances, etc.)	
Special meals	
Other - Petty Cash Reimbursements	

2915 S. Sherwood Forest Blvd, Suite B
Baton Rouge, LA 70816
P: 225.292.7434

2895 Hwy 190, Suite 230
Mandeville, LA 70471
P: 985.674.9092

**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance With Government Auditing Standards**

To the Board of Directors,
West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Baton Rouge Council on Aging, Port Allen, Louisiana, (the Council) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued my report thereon dated December 27, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purposes of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Baton Rouge, Louisiana,
December 27, 2016


Michael R. Choate & Company, CPAs

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS

**West Baton Rouge Council on Aging, Inc.
Port Allen, Louisiana**

June 30, 2016

There were no deficiencies found for the prior year.