

**LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA**

**FINANCIAL STATEMENTS
AND
REVIEW REPORT**

June 30, 2018

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LaSalle Council on Aging Jena, Louisiana

June 30, 2018

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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD &A)

The following discussion and analysis of LaSalle Council on Aging's financial performance provides an overview of the Council's financial activities for the year ended June 30, 2018. Please read it in conjunction with the financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

- > The Council showed a net decrease in total net position of \$ 3,649 or 1% this year.
- > Net Capital Assets of the Council decreased by \$ 25,189 or 11%.
- > No deficit fund balances exist at year-end.
- > The unassigned fund balance for the Council's General Fund is \$ 425,861 at year-end, which is a \$ 21,540 increase from the prior year.

HOW TO USE THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the Council as a whole and present a longer-term view of the Council's finances. Fund financial statements begin on page 12. For governmental activities, these statements tell how services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Council's operations in more detail than the government-wide statements by providing information about the Council's most significant funds.

Our auditor has provided assurance in his independent auditor's report, located immediately after this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. The auditor is providing varying degrees of assurance about Supplementary Financial Information Required by GASB Statement 34 and Supplementary Financial Information Required by GOEA that follow later in the reporting package. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each part of the financial section of the report.

Reporting the Council as a Whole Using Government-Wide Statements

Our analysis of the Council as a whole begins on page 9. An important question to ask about the Council's finances is, "Is the Council as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities (referred to collectively as the Government-Wide financial Statements) report information about the Council as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. All current year revenues and expenses are taken into account regardless of when cash is received or paid.

The Government-Wide statements can be found on pages 9 and 10 and report the council's net position and changes in them. Some of the Net Position are restricted which means they can only be used for a specific purpose. The Statement of Net Position is designed to present the financial position of the Council as of year-end. Over time, increases or decreases in the Council's Net Position are one indicator of whether its financial position is improving or deteriorating. However, to assess the overall financial position of the Council, you will need to consider other non-financial factors, such as the condition of the Council's capital assets and facilities, the addition or termination of grants and other revenue sources, and the expansion or contraction of programs and services.

The statement of activities provides information that show how the Council's Net Position changed as a result of this year's activities. All of the Council's significant activities are reported in the Statement of Activities. These activities include a Health, Welfare, and Social Services function. The Health, Welfare, and Social Services function is comprised of various programs that include various supportive social services, nutritional services, and utility assistance. All activities of the Council are considered to be governmental activities. A governmental activity is one where the Council uses money it received from government grants and contracts, along with donations from the general public, or a segment of the general public, such as the elderly. In other words, the people benefiting from the services are not required to pay for what they receive. If the Council charged fees to cover all or most of the cost of providing a service, that activity would be classified as a business-type activity. The Council does not have any business-type activities.

Reporting the Council's Most Significant Funds Using Fund Financial Statements

Our analysis of the Council's major funds begins on page 12. The Fund Financial Statements can be found on pages 12 to 14 and provide detailed information about the most significant funds-not the Council as a whole. In the Fund Financial Statements you will see a General Fund and a variety of Special Revenue Funds. The General Fund is used to account for proceeds that are not legally restricted to expenditure for specified purposes. By using separate funds to track revenues and expenditures, we can control and manage funds for particular purposes or we can show that the fund is meeting legal responsibilities for using certain grants and other money.

The General Fund and Special Revenue Funds are considered governmental funds. Governmental funds focus on how money flows into and out of funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the *modified* accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Council's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Council's programs. We have presented the difference between the Net Position of governmental activities and the fund balances of the governmental funds in a reconciliation at the bottom of the Balance Sheet for Governmental Funds. In addition, the difference between the change in Net Position for the governmental funds and the change in Net Position for the governmental activities has been presented in a reconciliation on a separate page that follows the statement of Revenues, Expenditures, and Changes in Fund Balances for the Governmental Funds.

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 on pages 16 to 27. You should read the notes before making assumptions or drawing conclusions about the Council's financial condition.

Supplementary Financial Information Required by GASB Statement 34

The Governmental Accounting Standards Board (GASB) Statement 34 requires budgetary comparison schedules for the General Fund and each major Special Revenue Fund that has a legally adopted annual budget. The schedules compare the original and final appropriated budgets to actual budget results for the Council's fiscal year. We have also presented positive and negative variances between the final budget and actual amounts.

Major funds are those funds whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental funds. In addition, a major fund could be a fund that does not meet these criteria but which we believe is important to present for the Council's financial statement users.

Management's Discussion and Analysis is also required supplementary information (RSI) by GASB Statement 34. However, it is presented as the first item in this reporting package and not with the other RSI by GASB statement 34.

Other Supplementary Financial Information Required by GOEA

The Council has also presented other required supplemental information in this report package.

The Governor's Office of Elderly Affairs (GOEA) has required the Council to present as schedules the information on pages 34 and 35. This information will be used by GOEA to verify the accuracy of information the Council submitted to it during the year and to help GOEA monitor certain compliance requirements set forth in the grants that it has with the Council.

AN ANALYSIS OF THE COUNCIL AS A WHOLE USING GOVERNMENT-WIDE FINANCIAL STATEMENTS

The following table reflects condensed information on the Council's Net Position:

	2017	2018
Current and other assets	\$406,774	\$426,898
Capital Assets, net of depreciation	257,486	232,297
Total Assets	<u>664,260</u>	<u>659,195</u>
Current Liabilities	2,175	759
Total Liabilities	<u>2,175</u>	<u>759</u>
Invested in capital assets, net of related debt	257,486	232,297
Restricted	278	278
Unrestricted	404,321	425,861
Total Net Position	<u>\$662,085</u>	<u>\$658,436</u>

As of June 30, 2018, the Council "as a whole" had assets greater than its liabilities by \$ 658,436. The Council's total Net Position decreased from \$ 662,085 to \$ 658,436. This equates to a decrease of 1%.

The Council's unrestricted Net Position increased by \$ 21,540 or 5% over the year. About 65% of the Council's Net Position are unrestricted as of June 30, 2018. It is important that the Council have unrestricted Net Position so that we will have resources available to adapt to changes in the economy, emergencies, unexpected needs, and reduction in or termination of grant revenues by government agencies.

The Council's restricted Net Position stayed the same at \$ 278. Net Position are reported as restricted when the constraints placed upon the asset's use are either (a) externally imposed by a grantor, contributor, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

The Net Position that have been invested in capital assets are presented net of any related outstanding debt incurred to acquire them.

AN ANALYSIS OF GOVERNMENTAL ACTIVITIES

Most of the Council's activities are funded by federal, state, and local monies. These grants amount to approximately 92% of the revenues of the Council in 2017 and 93% in 2018. Some of these grants are restricted which means that the money can only be used in certain programs. The amount of funds available from most of the grants remains rather constant from year to year, however, some grant amounts may change based upon the level of service by the Council under terms of the particular grant award.

The Council also receives donations from its clients and the general public. These revenues help to lessen the financial burden on the Council and allow it to maintain and expand services. Public support revenues represented 8% and 7% of the total revenues in 2016 and 2017 respectively.

The Council invests idle funds and is able to earn some interest on this money each year. The investment earnings are used or accumulated as necessary to meet expenses each year.

When reviewing the Government-Wide Statement of activities, there are relationships that are important to the understanding of the Council's operations. As you can see, the Council's largest activities are related to nutrition services. The Council's main focus is to meet the needs of the elderly citizens of LaSalle Parish. There is a high demand for these services; therefore, resources are channels to meeting the demand.

AN ANALYSIS OF THE COUNCIL'S FUNDS USING GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund Balances

The Council showed a combined governmental fund balance of \$ 426,139 (as shown on the Fund Financial Statement's balance sheet at page 12) at the end of this year, which is a increase of \$ 21,540. However, when you look at the funds individually you will see that the Council's General Fund increased by \$ 21,540 this year, while the Special Revenue Funds had a combined fund balance that neither decreased or increased.

In addition, the General Fund also transferred funds to cover the deficits of some of the Special Revenue Funds. The General Fund's fund balance increased in the current year. These transfers are anticipated and budgeted at the start of the fiscal year.

Revenues

The combined fund revenues decreased \$ 3,271 this year versus last year or 1%.

Expenditures

Total expenditures decreased by \$ 983 this year versus last year or less than a percent.

AN ANALYSIS OF THE GENERAL FUND BUDGET

The original and final budgets for the General, Title III-B, Title III C-1, and Title III C-2 funds are located in the Supplementary Financial Information Required by GASB Statement 34 section of this report on pages 29 to 32. When you review the budget versus actual schedule, you will note that the favorable and unfavorable variances are not very large. This is a result of the budget amendment process, which allows us the opportunity to use hindsight to adjust the forecast made at the beginning of the year, if necessary.

AN ANALYSIS OF CAPITAL ASSET AND DEBT ADMINISTRATION

At the end of the year, the Council had \$ 232,297 in fixed assets net of accumulated depreciation of \$ 214,747. This amounted to a net decrease of \$ 25,190 from last year.

Capital Assets, Net of Accumulated Depreciation at Year End

	Governmental Activities	
	2017	2018
Land	\$10,000	\$10,000
Furniture, Fixtures & Equipment	4,232	3,162
Vehicles	32,022	20,300
Buildings	211,232	198,835
	<u>\$257,486</u>	<u>\$232,297</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The Council receives most of its funding from federal and state agencies passed through the Cenla Area Agency on Aging, Inc. Because of this, the source of income for the Council is rather steady. However, some of the Council's grants and contracts are contingent upon the level of service provided by the Council, and therefore, revenues may vary from year to year. In setting the budget for fiscal year 2019, it was important that we deliver at least the same level of service to our clients and the public as we did in 2018. All of the Council's grants and contracts from the usual federal and state agencies have been approved for FY 2019. There have been no significant changes to the funding levels or terms of the grants and contracts. Accordingly, we have set our initial budget to provide the same programs and levels of service next year. There are no plans to add any significant programs for the next year.

CONTACTING THE COUNCIL'S MANAGEMENT

Our financial report is designed to provide government agencies and the general public an overview of the Council's finances and to demonstrate accountability for the money that it receives. If you have any questions about this report or wish to ask for more information, you should contact Polly Duncan, the Council's Executive Director, at the Council's main office located at 530 East Bradford, Jena, La., by phone at 318-992-4708.

Paul Dauzat, CPA

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CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report

To the Board of Directors
LaSalle Council on Aging, Inc.
Jena, Louisiana

I have reviewed the accompanying basic financial statements of LaSalle Council on Aging, Inc. (a non-profit Corporation) as of and for the year ended December 31, 2018, as listed in the table of contents, in accordance with U.S. Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express an opinion.

Management's Responsibility For The Financial Statements

The management of the LaSalle Council on Aging, Inc. is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with generally accepted accounting principles generally accepted in the United States of America.

Other Reporting

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated December 2, 2018 on the results of our agreed-upon procedures.

Supplementary Information

My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order for them to be in conformity with U.S. generally accepted accounting principles. The information included in the supplementary schedule is presented only for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I am not aware of any material modifications that should be made thereto.



Paul Dauzat
Certified Public Accountant
December 2, 2018

GOVERNMENT WIDE FINANCIAL STATEMENTS

LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2018

	<u>Governmental Activities</u>
Assets	
Cash	\$ 421,492
Grants and Contracts Receivable	5,406
Capital Assets (net of accumulated depreciation)	<u>232,297</u>
Total Assets	<u>659,195</u>
Liabilities	
Accounts Payable	<u>759</u>
Total Liabilities	<u>759</u>
Net Position	
Net Investment in Capital Assets	232,297
Restricted	
Utility Assistance	278
Unrestricted	<u>425,861</u>
Total Net Position	<u>\$ 658,436</u>

The accompanying notes are an integral part of this statement.

**LASALLE COUNCIL ON AGING
JENA, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

			Program Revenues		Net (Expenses) Revenue and Increases (Decreases) in Net Position
Function/Programs	<u>Direct Expenses</u>	<u>In-Direct Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental Activities					
Health, Welfare, & Social Services:					
Supportive Services:					
Other Services	\$ 23,151	\$ 11,661	\$ 13,847	\$ -	\$ (20,965)
Information and Assistance	4,723	2,378	2,825	-	(4,276)
Outreach	2,507	1,258	1,497	-	(2,268)
Transportation	26,522	13,355	15,862	-	(24,015)
Nutrition Services:					
Congregate Meals	9,685	4,876	5,805	-	(8,756)
Home Delivered Meals	28,643	14,423	3,416	-	(39,650)
Utility Assistance	-	-	-	-	-
National Family Caregiver Support:					
Respite Care	8,729	4,394	8,253	-	(4,870)
Other Services	6,557	3,303	6,201	-	(3,659)
Senior Activities	43,104	14,365	-	-	(57,469)
Total Governmental Activities	\$ 153,621	\$ 70,013	\$ 57,706	\$ -	(165,928)

Grants and Contributions not restricted to specific programs	159,403
Unrestricted Investment Income	2,876
Total General Revenues	162,279
Increase (Decrease) in Net Position	(3,649)
Net Position - Beginning of the year	662,085
Net Position - End of the year	\$ 658,436

The accompanying notes are an integral part of this statement

LaSalle Council on Aging, Inc.
Jena, La.

Reconciliation of the Balance Sheet
Governmental Fund to the Statement of Net Position

Year Ended June 30, 2018

Total Fund Balance - Governmental Fund \$ 426,139

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

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

Cost of assets	\$ 447,044	
Accumulated depreciation	\$ (214,747)	232,297

Total Net Position of Governmental Activities \$ 658,436

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Title 111 B	Title 111 C-2	Title 111 E	Non-Major Funds	Total
Assets						
Cash	\$ 421,214	\$ -	\$ -	\$ -	\$ 278	\$ 421,492
Grants and Contracts Receivable	3	2,813	775	1,204	611	5,406
Due from Special Revenue Funds	5,403	-	-	-	-	5,403
Total Assets	426,620	2,813	775	1,204	889	432,301
Liabilities						
Accounts Payable	759	-	-	-	-	759
Due to General Fund	-	2,813	775	1,204	611	5,403
Total Liabilities	759	2,813	775	1,204	611	6,162
Fund Balances:						
Restricted for:						
Utility Assistance	-	-	-	-	278	278
Unassigned						
General Fund	425,861	-	-	-	-	425,861
Total Fund Balances	425,861	-	-	-	278	426,139
Total Liabilities and Fund Balances	\$ 426,620	\$ 2,813	\$ 775	\$ 1,204	\$ 889	

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

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

Net Position of Governmental Activities

232,297
\$ 658,436

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING, INC.

Jena, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2018

	<u>General Fund</u>	<u>Title 111-B</u>	<u>Title 111 C-2</u>	<u>Title 111 E</u>	<u>Non-Major Funds</u>	<u>Totals</u>
Revenues						
Intergovernmental:						
Governor's Office of Elderly Affairs	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ 37,500
GOEA-Senior Center	25,295	-	-	-	-	25,295
GOEA-Supplemental Senior Ctr.	10,803	-	-	-	-	10,803
Passed through Cenla Area Agency on Aging, Inc.	-	33,759	-	14,454	5,655	53,868
Police Jury	3,000	-	-	-	-	3,000
Police Jury-Tax Proceeds	66,899	-	-	-	-	66,899
Interest Income	2,876	58	-	-	-	2,934
In-Kind Support	6,039	-	75	-	150	6,264
Public Support:						
Client Contributions	9,867	214	3,341	-	-	13,422
Total Revenues	<u>162,279</u>	<u>34,031</u>	<u>3,416</u>	<u>14,454</u>	<u>5,805</u>	<u>219,985</u>
Expenditures						
Health, Welfare & Social Services						
Current:						
Salaries	17,901	61,425	22,103	17,246	10,685	129,360
Fringe	1,424	4,888	1,757	1,373	850	10,292
Travel	180	3,681	12,698	1,936	3	18,498
Operating Services	4,792	12,658	3,501	1,689	1,113	23,753
Operating Supplies	1,133	703	323	159	1,205	3,523
Other Costs	813	2,199	2,609	579	555	6,755
In-Kind Expense	6,039	-	75	-	150	6,264
Total Expenditures	<u>32,282</u>	<u>85,554</u>	<u>43,066</u>	<u>22,982</u>	<u>14,561</u>	<u>198,445</u>

Excess (deficiency) of revenues over expenditures	129,997	(51,523)	(39,650)	(8,528)	(8,756)	21,540
Other Financing Sources (Uses)						
Operating Transfers In	26,069	51,523	39,650	8,528	8,756	134,526
Operating Transfers Out	(134,526)	-	-	-	-	(134,526)
Total Other Financing Sources (Uses)	<u>(108,457)</u>	<u>51,523</u>	<u>39,650</u>	<u>8,528</u>	<u>8,756</u>	<u>-</u>
 Net Increase (Decrease) in Fund Balances	 21,540	 -	 -	 -	 -	 21,540
 Fund Balance, Beginning of Year	 <u>404,321</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>278</u>	 <u>404,599</u>
 Fund Balance, End of Year	 <u><u>\$ 425,861</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ 278</u></u>	 <u><u>\$ 426,139</u></u>

The accompanying notes are an integral part of this statement.

**LaSalle Council on Aging, Inc.
Jena, La.**

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental
Funds to the Statement of Activities**

Year Ended June 30, 2018

Net Increase (Decrease) in fund balances - total governmental funds	\$ 21,540
 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 depreciation exceeded capital outlays in the current period.	 <u>(25,189)</u>
 Increase (Decrease) in net position of governmental activities	 <u><u>\$ (3,649)</u></u>

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

NOTE 1 Purpose of the Council on Aging and Summary of Significant Accounting Policies

A. Purpose of the Council on Aging

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 or other conditions affecting the welfare of the aging people in the 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 the parish and state level; to conduct public meetings to make recommendations for needed improvements and additional resources; to promote the welfare of aging people when requested to do so; to coordinate and monitor services of other local agencies serving the aging people of the parish; and to assist and cooperate with the Governor's Office of Elderly Affairs (GOEA) and other departments of state and local governments serving the elderly; and to make recommendations relevant to the planning and delivery of services to the elderly of the parish.

Specific services provided by the Council to the elderly residents of the parish include providing congregate and home delivered meals, nutritional education, wellness, information and assistance, outreach, chore, telephoning, medication management, sitter, in-home respite, utility assistance, recreation 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. However, before the council on aging can begin operations in a specific parish, its application for a charter must receive approval from the Governor's Office of Elderly Affairs pursuant to LA R.S. 46:1602. The functions of each council on aging in Louisiana must comply with the

The Organization is a legally separate, non-profit, quasi-public corporation. It received its charter and began operations on July 8, 1969. 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.

Membership in the Council is open at all times, without restriction, to all residents of the parish who have reached the age of majority and who express an interest in the Council and wish to contribute to or share in its programs. Membership fees are not charged.

Based on the criteria set forth in GASB Statement 14, the Council on Aging is not a component unit of another primary government nor does it have any component units that are related to it. In addition, based on the criteria set forth in GASB Codification Section 2100, the Council has presented its financial statements as a primary government, because it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As previously

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS

June 30, 2018

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 or compliance oriented than substantive.

Accordingly, the Council is viewed as being fiscally independent for purposes of applying the reporting entity criteria of GASB Statement 14.

C. Presentation of Statements

The Council's statements are prepared in accordance with accounting principles generally accepted (GAAP) in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the 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 Council has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds; however, the Council has chosen not to do so because it does not have any business-type activities or enterprise funds. The more significant accounting policies established in GAAP and used by the Council are discussed below.

The Council's financial statements are presented in accordance with Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* which include the following:

- * A Management Discussion and Analysis (MD & A) section providing an analysis of the Council's overall financial position and results of operations.
- * Government-Wide Financial statements prepared using full accrual accounting for all of the Council's activities.
- * A change in the fund financial statements to focus on the major funds.

D. Government-Wide Financial Statements

The Council's basic financial statements include both Government-Wide (reporting the Council as a whole) and fund financial statements (reporting the Council's major 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

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS

June 30, 2018

classified 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.

In the Government-Wide Statement of Net Position, the governmental type activities column is presented on a consolidated basis by column, and is reported on a full accrual, economic basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Council's net position are reported in three parts; invested in capital assets, net of related debt; restricted net position; and unrestricted net position. 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 capital assets. Restricted net position consist of net assets with constraints placed on the use either 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. Unrestricted net position include all other net position that do not meet the definition of " restricted " or " invested in capital assets, net of related debt ".

The Council's policy is to use restricted resources first to finance its activities. Quite often unrestricted resources are available for use that must be consumed or they will have to be returned to GOEA. In such cases it is better for management to elect to apply and consume the unrestricted resources before using the restricted resources. As a result, the Council will depart from its usual policy of using restricted resources first.

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 supported by general government revenues like intergovernmental revenues and unrestricted investment income, 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 then reduces the expenses by related program revenues such as operating and capital grants and contributions, to derive the net cost of each function or program. Program revenues must be directly associated with the function or program to be used to directly offset its cost. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The Council allocates its indirect costs among various functions and programs in accordance with Circular A-87. The Statement of Activities presents this allocation in a separate column labeled indirect expenses. In addition, GOEA provides 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.

The Government-Wide Statements focus on the Council's ability to sustain operations and the change in its net position resulting from the current year's activities.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

E. Fund Financial Statements

The financial transactions of the Council are reported in individual funds in the Fund Financial Statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

The Council uses governmental fund types. The focus of the governmental fund measurement (in the fund statements) is on the determination of 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 of that category or type.

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

Nonspendable: This classification includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

Restricted: This classification includes amounts for which constraints have been placed on the use of resources either externally or imposed by law.

Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council's board of directors

Assigned: This classification includes amounts that are constrained by the Council's intent to be used for a specific purpose but are neither restricted nor committed.

Unassigned: This classification is the residual fund balance for the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

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

- * *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. The following is a brief description of the programs that comprise the General Fund:

Local Fund

This fund is used to account for revenues that are not required to be accounted for in a specific program or fund. These funds are mostly unrestricted and can be used at management's discretion. Local funds are often transferred to other programs to eliminate deficits.

PCOA Funding

PCOA funds are appropriated annually for the Council by the Louisiana Legislature and remitted to the Council through the Governor's Office of Elderly Affairs (GOEA). The Council's management may use these " Act 735" funds at its discretion to fund any of its programs provided the program is benefiting elderly people of at least 60 years of age.

Senior Center and Supplemental Senior Center Funding

The Senior Center Fund is used to account for the administration of Senior Center program funds appropriated by the Louisiana Legislature to GOEA, who passes on 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 which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The senior center for the Parish is located in Jena, La. Senior Center funds can be used at management's discretion to support any of the Council's programs that benefit the elderly. Accordingly, during the fiscal year, the Senior Center Fund transferred all of its grant revenue to the Title III B Fund to purchase units of service for elderly persons who use the senior center.

The Supplemental Senior Center Fund was established to account for funds that are 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. The Council was one of the parish councils to receive a supplemental grant. The money received by this fund during the year was transferred to the Title 111B Fund to supplement the senior center services purchased from this fund.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

- * *Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. A large percentage of the Council's special revenue funds are Title III funds. These funds are provided by the United States Department of Health and Human Services-Administration on Aging to the Governor's Office of Elderly Affairs, which in turn passes through the funds to the Cenla Area Agency on Aging, which passes through the funds to the Council on a predetermined unit cost reimbursement basis.

The Council has established several special revenue funds. The following is a brief description of each special revenue fund's purpose:

Major Special Revenue Funds

The Title III B Fund is used to account for funds which are used to provide various units of supportive social services to the elderly. GOEA has established the criteria for defining a qualifying unit of service for each Title III B program. Specific services are information and assistance, outreach, chore, telephoning, and transportation.

The Title III C-2 Fund is used to account for funds that are used to provide nutritional meals to homebound older persons. The Council served 16,717 meals during the year to people eligible to participate in this program.

The Title III E Fund accounts for the resources and activities of the National Family Caregiver Support Program. The purpose of the program is to provide multifaceted systems of support services for the family caregivers of older individuals who are relative caregivers.

Non-Major Special Revenue Funds

The Title III C-1 Fund is used to account for funds that are used to provide nutritional, congregate meals to the elderly at meal sites located in the Parish. During the year the Council served 5,750 meals to people eligible to participate in this program.

The Utility Assistance Fund is used to account for the administration of utility assistance that is sponsored by local utility companies. The companies collect contributions from service customers and remit the funds to the Parish Councils on aging to provide assistance to the elderly for the payment of utility bills. Entergy Corporation Helping Hands donations are provided through the East Baton Rouge Council on Aging, Inc.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS

June 30, 2018

F. Measurement Focus and Basis of Accounting

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

*** Accrual Basis-Government-Wide Financial Statements (GWFS)**

The Statement of net position and the Statement of Activities display information about the Council as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange like transactions are recognized when the exchange takes place.

*** Modified Accrual Basis-Fund Financial Statements (FFS)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. 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 the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Council considers all revenues available if they are collected within 60 days after year end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that un-matured principle and interest on long-term debt, if any, are recorded when due, and claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

G. Interfund Activity

Interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers represent a permanent reallocation of resources between funds. Transfers between funds are netted against one another as part of the reconciliation of the change in fund balances in the fund financial statements to the change in net position in the Government-Wide Financial Statements.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and petty cash. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are reported at their carrying amounts that equal their fair values.

I. Investments

GASB Statement No. 31 requires the Council to report its investments at fair value, except for investments in non-participating interest earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates. This type of investment is reported using a cost based measure, provided that the fair market value of the contract is not significantly affected by the impairment of the credit standing of the issuer or other factors.

Investments that include securities traded on a national or international exchange are valued based on their last reported sales price. Investments that do not have an established market are reported at estimated fair value.

J. 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 position. 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.

Capital assets recorded in the Government-Wide Financial Statements are depreciated using the straight-line method for the assets estimated useful lives. The estimated useful lives of the various classes of capital assets are as follows:

Buildings
Building Improvements
Equipment
Furniture
Vehicles
Computers

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 of capital assets, management has used 10% of the vehicle's initial cost as a salvage value estimate.

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

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

K. Compensated Absences

Annual leave is earned by employees and may be carried over into the next year at a rate of no more than one year's accumulation. This amount is not significant and has not been recorded in the financial statements.

L. 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.

M. 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.

NOTE 2 Revenue Recognition

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

NOTE 3 Cash

The Council maintains two checking accounts to deposit money it collects and to pay bills. The consolidated bank account is available for use by all funds. The purpose of this account is to reduce administration costs and facilitate cash balances to cover any negative cash balances in other funds at year end. At June 30, 2018, the balances of the Council's bank accounts totaled \$ 421,492. All of the deposits were covered by Federal depository insurance. GASB Statement No. 3 categorized the credit risk of these deposits as Category 1 because they are fully insured. The collected bank balances totaled \$ 435,002.

NOTE 4 Contracts Receivable

Government grants and contracts receivable represent amounts owed to the Council under a grant award or contract with a provider of Federal, State, or local funds; such amounts being measurable and available as of year end.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2018

Government grants and contracts receivable at year end consist of the following:

<u>Program</u>	<u>Fund</u>	<u>Funding Agency</u>	<u>Amount</u>
Title III-B	Special Revenue	Cenla AAA	\$ 2,813
Title III C-1	Special Revenue	Cenla AAA	611
Title III C-2	Special Revenue	Cenla AAA	775
Title III E	Special Revenue	Cenla AAA	1,204
		Total	<u>\$ 5,403</u>

NOTE 5 Changes in Property and Equipment

A summary of changes in property and equipment follows:

	Balance 6/30/2017	Additions	Balance 6/30/2018
Land	\$ 10,000	-	\$ 10,000
Buildings	367,772	-	367,772
Vehicles	58,612	-	58,612
Furniture and Equipment	10,660	-	10,660
Totals	<u>\$ 447,044</u>	<u>\$ -</u>	<u>\$ 447,044</u>

Accumulated depreciation at June 30, 2018 was \$ 214,747.

Depreciation was charged to governmental activities as follows:

Supportive Services:	
Recreation (Non-priority services)	\$25,189

NOTE 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 that they might incur on behalf of the Council in accordance with the Council's applicable reimbursement policy.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS

June 30, 2018

NOTE 7 **Income Tax Status**

The Council is a non-profit corporation and is exempt from Federal income taxation under Section 501 (c) (3) of the Internal Revenue Code, and as an organization that is not a private foundation as defined in Section 509 (a) of the code. It is also exempt from Louisiana income tax.

NOTE 8 **Judgments, Claims and Similar Contingencies**

There is no litigation pending against the Council as of year end. The Council's management believes that any potential lawsuits would be adequately covered by insurance or resolved without any material impact upon the Council's financial statements.

NOTE 9 **Contingencies-Grant Programs**

The Council participates in a number of State and Federal grant 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 received and the collection of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing State and Federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any significant disallowed costs or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

NOTE 10 **Economic Dependency**

The Council receives the majority of its revenue through grants from the Louisiana Governor's Office of Elderly Affairs (GOEA) and awarded to the Cenla Area Agency on Aging, Inc. who awards these grants to the Council on a per unit of service provided. The grant amounts are appropriated each year by 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 significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

LASALLE COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
 June 30, 2018

NOTE 11 Risk Management

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior year. No settlements have been made.

NOTE 12 Inter-fund Transfers

Operating transfers in and out are listed by fund for fiscal year ended 2018:

Transferred In	Transferred Out		Senior Center Ops	General Fund	Supplemental Senior Ctr	Total In
	PCOA	Senior Center				
General	\$ -	\$ 12,523		\$ 2,743	\$ 10,803	\$ 26,069
Title 111 B	37,500	12,772		1,251		51,523
Title 111 C-1				8,756		8,756
Title 111 C-2				39,650		39,650
Title 111 E				8,528		8,528
Total Out	\$ 37,500	\$ 25,295	\$ -	\$ 60,928	\$ 10,803	\$ 134,526

Transfers are used to move revenues from the fund that statute or budget requires to expend them, and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

These transfers were eliminated as a part of the consolidation process in preparing the Government Wide Financial Statements.

NOTE 13 Related Party Transactions

There were no related party transactions during the year.

NOTE 14 SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 2, 2018 which is the date the financial statements were available to be issued. There were no events that required disclosure.

**OTHER REPORT REQUIRED BY
LOUISIANA STATE GOVERNMENT**

Paul Dauzat, CPA

MEMBER
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Alexandria, LA 71315

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
LaSalle Council on Aging, Inc.
Jena, Louisiana

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

Federal, State, and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

The LaSalle Council on Aging, Inc. received Louisiana state funding through the Governor's Office of Elderly Affairs.

2. For each federal, state, and local award, randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

I selected six disbursements from the La. Governor's Office of Elderly Affairs and examined supporting documentation.

3. For the items selected in procedure 2, I traced the six disbursements to supporting documentation as to proper amount and payee.

All six disbursements were completed properly.

4. For the items selected in procedure 2, I determined if the six disbursements were properly coded to the correct fund and general ledger account.

The six disbursements were properly coded to the correct fund.

5. For the items selected in procedure 2, I determined whether the six disbursements received approval from the proper individual.

The six disbursements were marked with approval and contained two signatures.

6. For the items selected in procedure 2: For state and local awards, determine whether the disbursements complied with the contractual agreement, relating to:

Activities allowed or unallowed:

Activities were allowable under the contractual agreement.

Eligibility:

Eligibility requirements were met.

Reporting:

Reporting requirements were met.

7. For the programs selected for testing in item (2) that had been closed out during the period of my review, I compared close-out reports, when required, with the entity's financial records.

There were no federal, state or local awards closed out during the fiscal year.

Open Meetings

8. LaSalle Council on Aging, Inc. is not subject to open meetings as required by R.S. 42:1 through 42:13 (open meetings law).

I inspected minutes of board of directors meetings.

Budget

9. Determine that each state or local agency was provided with a comprehensive budget.

A comprehensive budget was submitted to La. State Governor's Office of Elderly Affairs.

Prior Comments and Recommendations

10. I reviewed any prior-year comments or recommendations to determine the extent to which such matters were resolved.

There were no prior year comments and suggestions.

Advances and Bonuses

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

In inspected the records for the year and noted no employees or instances that indicated payments to employ or gifts.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported.

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



Paul Dauzat
Certified Public Accountant
December 2, 2018

SUPPLEMENTARY INFORMATION REQUIRED BY GASB STATEMENT 34

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
Budgetary Comparison Schedule-General Fund
For The Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with Final</u> <u>Budget</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP</u> <u>Basis</u>	<u>Favorable</u> <u>(Unfavorable)</u>
REVENUES				
Intergovernmental				
Governor's Office of Elderly Affairs	\$ 73,598	\$ 73,598	\$ 73,598	\$ -
Police Jury	65,677	69,899	69,899	-
In-Kind Support	6,039	6,039	6,039	-
Interest Income	-	-	2,876	2,876
Public Support	-	-	9,867	9,867
Total Revenues	<u>145,314</u>	<u>149,536</u>	<u>162,279</u>	<u>12,743</u>
EXPENDITURES				
Current:				
Salaries	19,405	17,727	17,901	(174)
Fringe	1,638	1,418	1,424	(6)
Travel	207	34	180	(146)
Operating Services	2,918	5,459	4,792	667
Operating Supplies	1,337	1,224	1,133	91
Other Costs	648	860	813	47
In-Kind Expense	6,012	6,039	6,039	-
Total Expenditures	<u>32,165</u>	<u>32,761</u>	<u>32,282</u>	<u>479</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>113,149</u>	<u>116,775</u>	<u>129,997</u>	<u>13,222</u>
OTHER FINANCING SOURCES(USES)				
Transfers In	32,371	37,289	26,069	(11,220)
Transfers Out	(145,520)	(154,064)	(134,526)	19,538
Total Other Financing Sources and Uses	<u>(113,149)</u>	<u>(116,775)</u>	<u>(108,457)</u>	<u>8,318</u>
Net Increase (Decrease) in Fund Balances	-	-	21,540	21,540
FUND BALANCES				
Beginning of Year	<u>404,321</u>	<u>404,321</u>	<u>404,321</u>	<u>-</u>
End of Year	<u>\$ 404,321</u>	<u>\$ 404,321</u>	<u>\$ 425,861</u>	<u>\$ 21,540</u>

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
Budgetary Comparison Schedule-Title 111 B Fund
For The Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>GAAP</u> <u>Basis</u>	<u>with Final</u> <u>Budget</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES				
Intergovernmental				
Governor's Office of Elderly Affairs				
Passed through Cenla Area Agency on Aging	\$ 33,759	\$ 33,759	\$ 33,759	\$ -
Interest Income	-	-	58	58
Public Support	-	-	214	214
Total Revenues	<u>33,759</u>	<u>33,759</u>	<u>34,031</u>	<u>272</u>
EXPENDITURES				
Current:				
Salaries	60,124	61,142	61,425	(283)
Fringe	5,091	4,889	4,888	1
Travel	6,153	5,091	3,681	1,410
Operating Services	15,705	14,495	12,658	1,837
Operating Supplies	681	706	703	3
Other Cost	2,515	2,327	2,199	128
Total Expenditures	<u>90,269</u>	<u>88,650</u>	<u>85,554</u>	<u>3,096</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(56,510)	(54,891)	(51,523)	3,368
OTHER FINANCING SOURCES(USES)				
Transfers In	56,510	54,891	51,523	(3,368)
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>56,510</u>	<u>54,891</u>	<u>51,523</u>	<u>(3,368)</u>
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
Budgetary Comparison Schedule-Title 111 E Fund
For The Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP</u> <u>Basis</u>	<u>with Final</u> <u>Budget</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES				
Intergovernmental				
Governor's Office of Elderly Affairs				
Passed through Cenla Area Agency on Aging	\$ 14,056	\$ 14,454	\$ 14,454	\$ -
Total Revenues	<u>14,056</u>	<u>14,454</u>	<u>14,454</u>	<u>-</u>
EXPENDITURES				
Current:				
Salaries	16,357	16,980	17,246	(266)
Fringe	1,385	1,358	1,373	(15)
Travel	1,618	2,004	1,936	68
Operating Services	2,127	2,166	1,689	477
Operating Supplies	144	160	159	1
Other Cost	723	665	579	86
Total Expenditures	<u>22,354</u>	<u>23,333</u>	<u>22,982</u>	<u>351</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(8,298)	(8,879)	(8,528)	351
OTHER FINANCING SOURCES(USES)				
Transfers In	8,298	8,879	8,528	(351)
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>8,298</u>	<u>8,879</u>	<u>8,528</u>	<u>(351)</u>
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
Budgetary Comparison Schedule-Title 111 C-2 Fund
For The Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Amounts</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP</u> <u>Basis</u>	<u>with Final</u> <u>Budget</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES				
Intergovernmental				
Governor's Office of Elderly Affairs				
Passed through Cenla Area Agency on Aging	\$ -	\$ -	\$ -	\$ -
In-Kind Support	75	75	75	-
Public Support	3,500	3,500	3,341	(159)
Total Revenues	<u>3,575</u>	<u>3,575</u>	<u>3,416</u>	<u>(159)</u>
EXPENDITURES				
Current:				
Salaries	23,601	23,526	22,103	1,423
Fringe	1,887	1,881	1,757	124
Travel	13,684	13,549	12,698	851
Operating Services	4,541	4,391	3,501	890
Operating Supplies	303	323	323	0
Other Cost	3,671	3,552	2,609	943
In-Kind Expense	75	75	75	-
Total Expenditures	<u>47,762</u>	<u>47,297</u>	<u>43,066</u>	<u>4,231</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(44,187)	(43,722)	(39,650)	4,072
OTHER FINANCING SOURCES(USES)				
Transfers In	44,187	43,722	39,650	(4,072)
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	<u>44,187</u>	<u>43,722</u>	<u>39,650</u>	<u>(4,072)</u>
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

SUPPLEMENTARY FINANCIAL INFORMATION REQUIRED BY GOEA

LASALLE COUNCIL ON AGING, INC.
 Jena, Louisiana
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 2018

	<u>Title 111 C-1</u>	<u>Utility Assistance</u>	<u>Total</u>
REVENUES			
Intergovernmental			
Governor's Office of			
Elderly Affairs	\$ -	\$ -	\$ -
Passed through Cenla			
Area Agency on Aging	5,655	-	5,655
In-Kind Revenue	150	-	150
Total Revenues	<u>5,805</u>	<u>-</u>	<u>5,805</u>
EXPENDITURES			
Current:			
Salaries	10,685	-	10,685
Fringe	850	-	850
Travel	3	-	3
Operating Services	1,113	-	1,113
Operating Supplies	1,205	-	1,205
Other Cost	555	-	555
In-Kind Expense	150	-	150
Total Expenditures	<u>14,561</u>	<u>-</u>	<u>14,561</u>
Excess (Deficiency) of Revenues			
Over Expenditures	<u>(8,756)</u>	<u>-</u>	<u>(8,756)</u>

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2018

OTHER FINANCING SOURCES(USES)			
Transfers In	8,756	-	8,756
Transfers Out	-	-	-
	<u>8,756</u>	<u>-</u>	<u>8,756</u>
Total Other Financing Sources and Uses			
Net Increase (Decrease) in Fund Balances	-	-	-
FUND BALANCES			
Beginning of Year	-	278	278
End of Year	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 278</u>

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING, INC.

Jena, Louisiana

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

For the Year Ended June 30, 2018

	Balance June 30, 2017	<u>Additions</u>	<u>Deletions</u>	Balance June 30, 2018
GENERAL FIXED ASSETS, AT COST				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Buildings	367,772	-	-	367,772
Vehicles	58,612	-	-	58,612
Furniture & Equipment	10,660	-	-	10,660
	<u>\$ 447,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 447,044</u>
INVESTMENT IN GENERAL FIXED ASSETS				
General	246,611	\$ -	\$ -	246,611
ACT 735	100,433	-	-	100,433
USDA	100,000	-	-	100,000
	<u>\$ 447,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 447,044</u>

The accompanying notes are an integral part of this statement.

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

LaSalle Council on Aging, Inc.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended June 30, 2018

Agency Head Name: Polly Duncan, Executive Director

Purpose	Amount
Salary	\$38,004
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	None
Travel	\$46
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Me 6/30/2017	None

PAUL DAUZAT, CPA
P.O. BOX 12359
ALEXANDRIA, LA. 71301 (Auditor)

In connection with your review of our financial statements as of June 30 , 2018 and for the year then for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with generally accepted accounting principles, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of AUGUST 18, 2018

PART 1. AGENCY PROFILE

- 1 Name and address of the organization.
LaSalle Council on Aging, Inc.
P.O. Box 87
Trout, La. 71371
- 2 List names, addresses, and telephone numbers of entity officials. (Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.
Polly Duncun, Executive Director
See W/P GP-4 and GP-8
- 3 Period of time covered by this questionnaire.
July 1, 2017 through June 30, 2018
- 4 The entity has been organized under the following provisions of the Louisiana Revised Statute(s) and , if applicable, local resolutions/ordinances.
- 5 Briefly describe the public services provided.
Elderly services-nutrition, homemaker, transportation, health, recreation
- 6 Expiration date of current elected/appointed officials' terms.
See W/P GP-4

PART 11. Federal, State, and Local Awards

- 7 We have detailed for you the amount of Federal, State and Local award expenditures for the fiscal year, by grant and grant year.

Yes [x]

No []

8 All transactions relating to Federal grants have been properly recorded within our accounting records and reported to the appropriate Federal grantor officials.

Yes [x] No []

9 All transactions relating to State grants have been properly recorded within our accounting records and reported to the State grantor officials.

Yes [x] No []

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

Yes [x] No []

11 The reports filed with Federal agencies are properly supported by books of original entry and supporting documentation.

Yes [x] No []

12 The reports filed with State agencies are properly supported by books of original entry and supporting documentation.

Yes [x] No []

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

Yes [x] No []

14 We have complied with all applicable compliance requirements of all Federal programs we administer, to include matters contained in the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and matters contained in the grant awards.

Yes [x] No []

15 We have complied with all applicable specific requirements of all State programs we administer, to include matters contained in the grant awards.

Yes [x] No []

16 We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes [x] No []

17 We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes [x] No []

PART 111. PUBLIC RECORDS

18 We are familiar with the Public Records Act and have made available to the public those records as required by LSA-RS 44:33.

Yes [x] No []

PART IV. OPEN MEETINGS

19 Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [x] No []

PART V. BUDGET

20 For each Federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [] No [] N/A

21 For each grant received from the State, we have filed with appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes [x] No []

22 For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes [] No [] N/A

PART VI. REPORTING

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

Yes [x] No []

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

Bonita Franklin Secretary

_____ Treasurer

Bruce Wilson President