LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA

FINANCIAL STATEMENTS
AND
REVIEW REPORT

June 30, 2019

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Financial Report

LaSalle Council on Aging
Jena, Louisiana

June 30, 2019

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, 2019. 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 $ 24,670 or 4% this year.

> Net Capital Assets of the Council decreased by $ 25,189 or 12%.

> No deficit fund balances exist at year-end.

> The unassigned fund balance for the Council's General Fund is $ 426,380 at year-end, which is a $ 519 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:

	2018	2019
Current and other assets	$426,898	$429,599
Capital Assets, net of depreciation	232,297	207,108
Total Assets	659,195	636,707
Current Liabilities	759	12,941
Total Liabilities	759	12,941
Invested in capital assets, net of related debt	232,297	207,108
Restricted	278	278
Unrestricted	425,861	426,380
Total Net Position	$658,436	$633,766

As of June 30, 2019, the Council "as a whole" had assets greater than its liabilities by $ 633,766. The Council's total Net Position decreased from $ 658,436 to $ 633,766. This equates to a decrease of 4%.

The Council's unrestricted Net Position increased by $ 519 or 1% over the year. About 67% of the Council's Net Position are unrestricted as of June 30, 2019. 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 93% of the revenues of the Council in 2018 and 93% in 2019. 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 7% and 7% of the total revenues in 2018 and 2019 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 $ 426,658 (as shown on the Fund Financial Statement's balance sheet at page 12) at the end of this year, which is a increase of $ 519. However, when you look at the funds individually you will see that the Council's General Fund increased by $ 519 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 $ 8,393 this year versus last year or 4%.

Expenditures

Total expenditures increased by $ 12,628 this year versus last year or 6%.

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 $ 207,108 in fixed assets net of accumulated depreciation of $ 239,936. This amounted to a net decrease of $ 25,189 from last year.

Capital Assets, Net of Accumulated Depreciation at Year End

	Governmental Activities	
	2018	2019
Land	$10,000	$10,000
Furniture, Fixtures & Equipment	3,162	2,091
Vehicles	20,300	6,163
Buildings	198,835	188,854
	$232,297	$207,108

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 2020, it was important that we deliver at least the same level of service to our clients and the public as we did in 2019. All of the Council's grants and contracts from the usual federal and state agencies have been approved for FY 2020. 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.

MEMBER
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MEMBER
SOCIETY OF LOUISIANA
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 June 30, 2019, 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.

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Other Reporting

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated October 7, 2019 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

Paul Dauzat
Certified Public Accountant
October 7, 2019

GOVERNMENT WIDE FINANCIAL STATEMENTS

LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities
Assets	
Cash	$ 425,762
Grants and Contracts Receivable	13,837
Capital Assets (net of accumulated depreciation)	207,108
Total Assets	646,707
Liabilities	
Accounts Payable	12,941
Total Liabilities	12,941
Net Position	
Net Investment in Capital Assets	207,108
Restricted	
Utility Assistance	278
Unrestricted	426,380
Total Net Position	$ 633,766

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING
JENA, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30,2019

			Program Revenues		Net (Expenses) Revenue and Increases (Decreases) in Net Position
	Direct Expenses	In-Direct Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Function/Programs					
Governmental Activities					
Health, Welfare, & Social Services:					
Supportive Services:					
Other Services	$ 21,060	$ 17,687	$ 15,177	$ -	$ (23,570)
Information and Assistance	2,936	2,464	2,115	-	(3,285)
Outreach	481	402	346	-	(537)
Transportation	23,026	19,330	16,591	-	(25,765)
Nutrition Services:					
Congregate Meals	9,045	7,594	2,971	-	(13,668)
Home Delivered Meals	28,042	23,543	3,543	-	(48,042)
Utility Assistance	-	-		-	-
National Family Caregiver Support:					
Respite Care	7,268	6,102	7,568	-	(5,802)
Other Services	5,643	4,738	5,877	-	(4,504)
Senior Activities	42,677	14,224			(56,901)
Total Governmental Activities	$ 140,178	$ 96,084	$ 54,188	$ -	(182,074)

Grants and Contributions not restricted to specific programs	154,490
Unrestricted Investment Income	2,914
Total General Revenues	157,404
Increase (Decrease) in Net Position	(24,670)
Net Position - Beginning of the year	658,436
Net Position - End of the year	$ 633,766

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, 2019

Total Fund Balance - Governmental Fund			$ 426,658
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 therfore are not reported in governmental funds.			
	Cost of assets	$ 447,044	
	Accumulated depreciation	$ 239,936	207,108
Total Net Position of Governmental Activities			$ 633,766

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA
BALANCE SHEET
GOVERMENTAL FUNDS
JUNE 30, 2019

	General Fund	Title 111 B	Title 111 C-2	Title 111 E	Non-Major Funds	Total
Assets						
Cash	$ 425,484	$ -	$ -	$ -	$ 278	$ 425,762
Grants and Contracts Receivable		4,300	8,644	893	-	13,837
Due from Special Revenue Funds	13,837	-	-		-	13,837
Total Assets	439,321	4,300	8,644	893	278	453,436
Liabilities						
Accounts Payable	12,491	-	-	-	-	12,491
Due to General Fund	-	4,300	8,644	893	-	13,837
Total Liabilities	12,491	4,300	8,644	893	-	26,328
Fund Balances:						
Restricted for:						
Utility Assistance	-	-	-	-	278	278
Unassigned						
General Fund	426,380	-	-	-	-	426,380
Total Fund Balances	426,380	-	-		278	426,658
Total Liabilities and Fund Balances	$ 438,871	$ 4,300	$ 8,644	$ 893	$ 278	

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	207,108
Net Position of Governmental Activities	$ 633,766

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, 2019

	General Fund	Title 111-B	Title 111 C-2	Title 111 E	Non-Major Funds	Totals
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.	-	33,814	-	13,445	2,821	50,080
Police Jury	3,000	-	-	-	-	3,000
Police Jury-Tax Proceeds	69,905	-	-	-	-	69,905
Interest Income	2,914	72	-	-	-	2,986
In-Kind Support	75	-	75	-	150	300
Public Support:						
Client Contributions	7,912	343	3,468	-	-	11,723
Total Revenues	157,404	34,229	3,543	13,445	2,971	211,592
Expenditures						
Health, Welfare & Social Services						
Current:						
Salaries	22,711	62,429	27,285	17,464	12,368	142,257
Fringe	1,653	5,031	2,151	1,372	972	11,179
Travel	14	3,726	12,506	1,954	-	18,200
Operating Services	5,292	13,570	5,078	2,136	1,606	27,682
Operating Supplies	1,200	619	407	161	1,078	3,465
Other Costs	768	2,010	4,083	664	465	7,990
In-Kind Expense	75	-	75	-	150	300
Total Expenditures	31,713	87,385	51,585	23,751	16,639	211,073

Excess (deficiency) of revenues over expenditures	125,691	(53,156)	(48,042)	(10,306)	(13,668)	519
Other Financing Sources (Uses)						
Operating Transfers In	31,624	53,156	48,042	10,306	13,668	156,796
Operating Transfers Out	(156,796)	-	-	-	-	(156,796)
Total Other Financing Sources (Uses)	(125,172)	53,156	48,042	10,306	13,668	-
Net Increase (Decrease) in Fund Balances	519	-	-	-	-	519
Fund Balance, Beginning of Year	425,861	-	-	-	278	426,139
Fund Balance, End of Year	$ 426,380	$ -	$ -	$ -	$ 278	$ 426,658

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, 2019

Net Increase (Decrease) in fund balances - total governmental funds	$	519
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.		(25,189)
Increase (Decrease) in net position of governmental activities	$	(24,670)

The accompanying notes are an integral part of this statement.

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 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 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.

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.

Unassinged: 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.

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.

* *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 16,589 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 5,909 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.

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.

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.

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 Reclassfications

In the process of aggregating data for the Statement of net position and the Statement of Acivities, 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, 2019, the balances of the Council's bank accounts totaled $ 425,762. 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 $ 425,762.

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.

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

Program	Fund	Funding Agency	Amount
Title III-B	Special Revenue	Cenla AAA	$ 4,300
Title III C-1	Special Revenue	Cenla AAA	-
Title III C-2	Special Revenue	Cenla AAA	8,644
Title III E	Special Revenue	Cenla AAA	893
		Total	$ 13,837

NOTE 5 Changes in Property and Equipment

A summary of changes in property and equipment follows:

	Balance 6/30/2018	Additions	Balance 6/30/2019
Land	$ 10,000	$ -	$ 10,000
Buildings	367,772	-	367,772
Vehicles	58,612	-	58,612
Furniture and Equipment	10,660	-	10,660
Totals	$ 447,044	$ -	$ 447,044

Accumulated depreciation at June 30, 2019 was $ 239,936.
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.

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.

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 2019:

	Transferred Out					
Transferred In	PCOA	Senior Center	Senior Center Ops	General Fund	Supplemental Senior Ctr	Total In
General	$ -	$ 25,295	$ -	$ -	$ 6,329	$ 31,624
Title 111 B	37,500			11,182	$ 4,474	53,156
Title 111 C-1				13,668		13,668
Title 111 C-2				48,042		48,042
Title 111 E				10,306		10,306
Total Out	$ 37,500	$ 25,295	$ -	$ 83,198	$ 10,803	$ 156,796

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 October 7, 2019 which is the date the financial statements were available to be issued. There were no events that required disclosure.

REQUIRED SUPPLEMENTAL INFORMATION

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
Budgetary Comparison Schedule-General Fund
For The Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental				
Governor's Office of Elderly Affairs	$ 62,795	$ 73,598	$ 73,598	$ -
Police Jury	70,608	70,608	72,905	2,297
In-Kind Support	75	75	75	-
Interest Income	-	-	2,914	2,914
Public Support	-	-	7,912	7,912
Total Revenues	133,478	144,281	157,404	13,123
EXPENDITURES				
Current:				
Salaries	16,207	22,074	22,711	(637)
Fringe	1,296	1,743	1,653	90
Travel	26	16	14	2
Operating Services	4,727	5,778	5,292	486
Operating Supplies	1,170	1,205	1,200	5
Other Costs	653	808	768	40
In-Kind Expense	75	75	75	-
Total Expenditures	24,154	31,699	31,713	(14)
Excess (Deficiency) of Revenues Over Expenditures	109,324	112,582	125,691	13,109
OTHER FINANCING SOURCES(USES)				
Transfers In	24,078	31,624	31,624	-
Transfers Out	(133,402)	(144,206)	(156,796)	(12,590)
Total Other Financing Sources and Uses	(109,324)	(112,582)	(125,172)	(12,590)
Net Increase (Decrease) in Fund Balances	-	-	519	519
FUND BALANCES				
Beginning of Year	425,861	425,861	425,861	-
End of Year	$ 425,861	$ 425,861	$ 426,380	$ 519

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, 2019

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental				
Governor's Office of Elderly Affairs				
Passed through Cenla Area Agency on Aging	$ 32,197	$ 32,197	$ 33,814	$ 1,617
Interest Income	-	-	72	72
Public Support	-	-	343	343
Total Revenues	32,197	32,197	34,229	2,032
EXPENDITURES				
Current:				
Salaries	61,913	56,826	62,429	(5,603)
Fringe	4,951	4,487	5,031	(544)
Travel	5,096	4,293	3,726	567
Operating Services	14,867	14,606	13,570	1,036
Operating Supplies	733	636	619	17
Other Cost	2,433	2,115	2,010	105
Total Expenditures	89,993	82,963	87,385	(4,422)
Excess (Deficiency) of Revenues Over Expenditures	(57,796)	(50,766)	(53,156)	(2,390)
OTHER FINANCING SOURCES(USES)				
Transfers In	57,796	50,766	53,156	2,390
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	57,796	50,766	53,156	2,390
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	$ -	$ -	$ -	$ -

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, 2019

	Budgeted Amounts		Amounts	Variance with Final Budget
	Original	Final	GAAP Basis	Favorable (Unfavorable)
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	3,468	(32)
Total Revenues	3,575	3,575	3,543	(32)
EXPENDITURES				
Current:				
Salaries	23,938	33,733	27,285	6,448
Fringe	1,914	2,663	2,151	512
Travel	13,551	13,531	12,506	1,025
Operating Services	4,589	5,888	5,078	810
Operating Supplies	338	388	407	(19)
Other Cost	3,608	3,843	4,083	(240)
In-Kind Expense	75	75	75	-
Total Expenditures	48,013	60,121	51,585	8,536
Excess (Deficiency) of Revenues Over Expenditures	(44,438)	(56,546)	(48,042)	8,504
OTHER FINANCING SOURCES(USES)				
Transfers In	44,438	56,546	48,042	(8,504)
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	44,438	56,546	48,042	(8,504)
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	$ -	$ -	$ -	$ -

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, 2019

	Budgeted Amounts		Amounts	Variance with Final Budget
	Original	Final	GAAP Basis	Favorable (Unfavorable)
REVENUES				
Intergovernmental				
Governor's Office of Elderly Affairs				
Passed through Cenla Area Agency on Aging	$ 13,693	$ 13,693	$ 13,445	$ (248)
Total Revenues	13,693	13,693	13,445	(248)
EXPENDITURES				
Current:				
Salaries	17,184	18,569	17,464	1,105
Fringe	1,374	1,466	1,372	94
Travel	2,005	2,107	1,954	153
Operating Services	2,264	2,498	2,136	362
Operating Supplies	167	165	161	4
Other Cost	692	702	664	38
Total Expenditures	23,686	25,507	23,751	1,756
Excess (Deficiency) of Revenues Over Expenditures	(9,993)	(11,814)	(10,306)	1,508
OTHER FINANCING SOURCES(USES)				
Transfers In	9,993	11,814	10,306	(1,508)
Transfers Out	-	-	-	-
Total Other Financing Sources and Uses	9,993	11,814	10,306	(1,508)
Net Increase (Decrease) in Fund Balances	-	-	-	-
FUND BALANCES				
Beginning of Year	-	-	-	-
End of Year	$ -	$ -	$ -	$ -

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, 2019

	Title 111 C-1	Utility Assistance	Total
REVENUES			
Intergovernmental			
Governor's Office of			
Elderly Affairs	$ -	$ -	$ -
Passed through Cenla			
Area Agency on Aging	2,821	-	2,821
In-Kind Revenue	150	-	150
Total Revenues	2,971	-	2,971
EXPENDITURES			
Current:			
Salaries	12,368	-	12,368
Fringe	972	-	972
Travel	-	-	-
Operating Services	1,606	-	1,606
Operating Supplies	1,078	-	1,078
Other Cost	465	-	465
In-Kind Expense	150	-	150
Total Expenditures	16,639	-	16,639
Excess (Deficiency) of Revenues			
Over Expenditures	(13,668)	-	(13,668)

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2019

OTHER FINANCING SOURCES(USES)			
Transfers In	13,668	-	13,668
Transfers Out	-	-	-
Total Other Financing Sources and Uses	13,668	-	13,668
Net Increase (Decrease) in Fund Balances	-	-	-
FUND BALANCES			
Beginning of Year	-	278	278
End of Year	$ -	$ 278	$ 278

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, 2019

GENERAL FIXED ASSETS, AT COST	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Land	$ 10,000	$ -	$ -	$ 10,000
Buildings	367,772	-	-	367,772
Vehicles	58,612	-	-	58,612
Furniture & Equipment	10,660	-	-	10,660
Total General Fixed Assets	$ 447,044	$ -	$ -	$ 447,044
INVESTMENT IN GENERAL FIXED ASSETS				
General	246,611	$ -	$ -	246,611
ACT 735	100,433	-	-	100,433
USDA	100,000	-	-	100,000
Total Investment In General Fixed Assets	$ 447,044	$ -	$ -	$ 447,044

The accompanying notes are an integral part of this statement.

LaSalle Council on Aging, Inc.

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

Year Ended June 30, 2019

Agency Head Name: Polly Duncan, Executive Director

Purpose	Amount
Salarly	$41,510
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Per Diem	None
Reimbursements	None
Travel	None
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Me 6/30/2017	None

OTHER REPORTS

MEMBER
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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, 2019, 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 selecte 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 prepared correctly.

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.

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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.

I inspected the records for the year and noted no instances that indicated payments to employees that would constitute bonuses, advances 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

Paul Dauzat
Certified Public Accountant
October 7, 2019

LASALLE COUNCIL ON AGING, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
For The Year Ended June 30, 2018

REPORT ON APPLYING AREED-UPON PROCEDURES:

There were no findings for the year ended June 30, 2018.

MANAGEMENT LETTER:

No management letter was issued for the year ended June 30, 2018.

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

_______________ (Date Transmitted)

PAUL DAUZAT CPA (CPA Firm Name)

1220 WINDSOR PLACE (CPA Firm Address)

ALEXANDRIA, LA. 71303 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of JUNE 30, 2019 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

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

Yes [✓] No [ ]

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

Yes [✓] No [ ]

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

Yes [✓] No [ ]

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

Yes [✓] No [ ]

Open Meetings

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

Yes [✓] No [ ]

Budget

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

Yes [✓] No [ ]

Reporting

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

Yes [✓] No [ ]

We did not enter into any contracts that utilized state funds as defined in R S 39:72 1 A (2); and that were subject to the public bid law (R S. 38:2211, et seq), while the agency was not in compliance with R.S. 24:513 (the audit law)

Yes [✓] No [ ]

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

Yes [✓] No [ ]

Prior-Year Comments

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

Yes [✓] No [ ]

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [ ]

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

Yes [✓] No [ ]

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

Yes [✓] No [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [✓] No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [✓] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [✓] No [ ]

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

Carla Crockett Secretary 9-13-19 Date

Treasurer Date

Bruce Wilson President 9-13-19 Date