LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA

FINANCIAL STATEMENTS
AND
AUDIT REPORT

June 30, 2026

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LaSalle Council on Aging
Jena, Louisiana

June 30, 2026

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
LaSalle Council on Aging, Inc.
Trout, Louisiana

Report on the Financial Statements

Opinions

I have audited the accompanying financial statements of LaSalle Council on Aging, Inc., (a non-profit, quasi-public organization) as of and for the year ended June 30, 2026, and the related notes to the financial statements which collectively comprise the Council's basic financial statements as listed in the table of contents.

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of LaSalle Council on Aging, Inc., as of June 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

Basis for Opinions

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

Management's Responsibilities for the Financial Statements

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards* , I

exercise professional judgement and maintain professional skepticism throughout the audit.

identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriated in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, no such opinion is expressed.

evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

conclude whether, in my judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The Non-Major schedule, Schedule of fixed assets and Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying Non-major, Fixed assets and Compensation , Benefits and Other Payments to Agency Head or Chief Executive Officer schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated August 27, 2026 on my consideration of the Council's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is and integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated August 27, 2026, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards.* The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Paul Dauzat CPA, LLC

Paul Dauzat

By: Paul Dauzat, CPA
August 27, 2026

GOVERNMENT WIDE FINANCIAL STATEMENTS

LASALLE COUNCIL ON AGING, INC.
JENA, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2026

	Governmental Activities
Assets	
Cash	$ 833,973
Grants and Contracts Receivable	25,838
Prepaid Expenses	5,137
Capital Assets (net of accumulated depreciation)	124,133
Total Assets	989,081
Liabilities	
Accounts Payable	11,519
Compensated Absences	17,830
Total Liabilities	29,349
Net Position	
Net Investment in Capital Assets	124,133
Restricted	
Utility Assistance	-
Unrestricted	835,599
Total Net Position	$ 959,732

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING
JENA, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30,2026

Function/Programs	Direct Expenses	In-Direct Expenses	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenue and Increases (Decreases) in Net Position: Total Governmental Activities
Governmental Activities					
Health, Welfare, & Social Services:					
Supportive Services:					
Other Services	$ 74,630	$ 53,280	$ 45,333	$ -	$ (82,577)
Information and Assistance	6,189	5,225	4,045	-	(7,369)
Outreach	1,306	1,114	732	-	(1,688)
Transportation	39,296	33,086	25,653	-	(46,729)
Nutrition Services:					
Congregate Meals	51,859	43,663	96,458	-	936
Home Delivered Meals	97,357	81,971	100,176	-	(79,152)
Utility Assistance	-	-	-	-	-
National Family Caregiver Support:					
Respite Care	13,833	11,646	20,573	-	(4,906)
Other Services	4,834	4,071	7,191	-	(1,714)
Senior Activities	30,862	42,173	63,751		(9,284)
Total Governmental Activities	$ 320,166	$ 276,229	$ 363,912	$ -	(232,483)

Grants and Contributions not restricted to specific programs	226,981
Unrestricted Investment Income	3,749
Total General Revenues	230,730
Increase (Decrease) in Net Position	(1,753)
Net Position - Beginning of the year	961,485
Net Position - End of the year	$ 959,732

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, 2026

Total Fund Balance - Governmental Funds				$ 853,429
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	$ 456,024	
	Less:	Accumulated depreciation	$ 331,891	124,133
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.				(17,830)
Total Net Position of Governmental Activities				$ 959,732

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, 2026

	General Fund	Title 111 B	Title 111 C-1	Title 111 C-2	Non-Major Funds	Total
Assets						
Cash	$ 833,973	$ -	$ -	$ -	$ -	$ 833,973
Grants and Contracts Receivable	-	7,314	8,038	8,172	2,314	25,838
Prepaid Expenses	5,137	-	-	-	-	5,137
Due from Special Revenue Funds	25,838	-	-	-	-	25,838
Total Assets	864,948	7,314	8,038	8,172	2,314	890,786
Liabilities						
Accounts Payable	11,519	-	-	-	-	11,519
Due to General Fund	-	7,314	8,038	8,172	2,314	25,838
Total Liabilities	11,519	7,314	8,038	8,172	2,314	37,357
Fund Balances:						
Restricted for:						
Utility Assistance	-	-	-	-	-	-
Unassigned						
General Fund	853,429	-	-	-	-	853,429
Total Fund Balances	853,429	-	-	-	-	853,429
Total Liabilities and Fund Balances	$ 864,948	$ 7,314	$ 8,038	$ 8,172	$ 2,314	

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	124,133
*Compensated absences payable are not reported in the funds	(17,830)
Net Position of Governmental Activities	$ 959,732

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 BALANCE-GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2026

	General Fund	Title 111-B	Title 111 C-1	Title 111 C-2	Non-Major Funds	Totals
Revenues						
Intergovernmental:						
Governor's Office of Elderly Affairs	$ 115,625	$ -	$ -	$ -	$ -	$ 115,625
GOEA-Senior Center	52,947	-	-	-	-	52,947
GOEA-Supplemental Senior Ctr.	10,803	-	-	-	-	10,803
Passed through Cenla Area Agency on Aging, Inc.	-	75,507	96,458	98,068	27,764	297,797
Police Jury	3,000	-	-	-	-	3,000
Police Jury-Tax Proceeds	98,963	-	-	-	-	98,963
Interest Income	3,749	188	-	-	-	3,937
Public Support:						
Client Contributions	9,260	202	-	2,108	-	11,570
Total Revenues	294,347	75,897	96,458	100,176	27,764	594,642
Expenditures						
Health, Welfare & Social Services						
Current:						
Salaries	30,873	154,061	42,292	60,776	26,990	314,992
Fringe	2,402	11,988	3,291	4,729	2,100	24,510
Travel	12	8,142	21	14,209	1,694	24,078
Operating Services	4,282	18,612	4,219	5,982	2,048	35,143
Operating Supplies	2,005	2,500	5,612	875	299	11,291
Utility Assistance	-	-	-	-	278	278
Other Costs	1,575	18,844	40,087	92,757	1,253	154,516
Total Expenditures	41,149	214,147	95,522	179,328	34,662	564,808

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2026

Excess (deficiency) of revenues over expenditures	253,198	(138,250)	936	(79,152)	(6,898)	29,834
Other Financing Sources (Uses)						
Operating Transfers In	3,368	138,250	-	79,152	6,620	227,390
Operating Transfers Out	(226,454)	-	(936)	-	-	(227,390)
Total Other Financing Sources (Uses)	(223,086)	138,250	-	79,152	6,620	-
Net Increase (Decrease) in Fund Balances	30,112	-	-	-	(278)	29,834
Fund Balance, Beginning of Year	823,317	-	-	-	278	823,595
Fund Balance, End of Year	$ 853,429	$ -	$ -	$ -	$ -	$ 853,429

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, 2026

Net Increase (Decrease) in fund balances - total governmental funds	$	29,834
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 expense exceeded capital outlays in the current period.		(13,757)
Compensated absences are not reported in the governmental funds.		(17,830)
Increase (Decrease) in net position of governmental activities	$	(1,753)

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 objectives of state laws and are governed by the policies and regulations established by GOEA.

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 i*s used to account for funds that are used to provide nutritional meals to homebound older persons. The Council served 16,868 meals during the year to people eligible to participate in this program.

*The Title III C-1 Fund i*s 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 7,597 meals to people eligible to participate in this program.

Non-Major Special Revenue Funds

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.

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.

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 has 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, 2026, the balances of the Council's bank accounts totaled $ 833,973. Deposits were covered by the FDIC up to $ 250,000. Deposits not covered by the FDIC were collateralized with securities held by the pledging financial institution. GASB Statement No. 3 as amended by No. 40 categorized the credit risk of these deposits as category 1 and category 2. The collected bank balances totaled $ 861,305. The market value of pledged securities held in the Council's name at June 30, 2026 were $ 631,007.

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	$ 7,314
Title III C-1	Special Revenue	Cenla AAA	8,038
Title III C-2	Special Revenue	Cenla AAA	8,172
Title III E	Special Revenue	Cenla AAA	2,314
		Total	$ 25,838

NOTE 5 Changes in Property and Equipment

A summary of changes in property and equipment follows:

	Balance 6/30/2025	Additions	Deletions	Balance 6/30/2026
Land	$ 10,000	$ -	$ -	$ 10,000
Buildings	390,665	-	-	390,665
Vehicles	33,531	-	-	33,531
Furniture and Equipment	21,828	-	-	21,828
Totals	$ 456,024	$ -	$ -	$ 456,024

Accumulated depreciation at June 30, 2026 was $ 331,891.
Depreciation was charged to governmental activities as follows:

Supportive Services:
Recreation (Non-priority services) $13,757

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. Non-profit information returns for fiscal years ended in 2023, 2024, and 2025 remain open to examination by the Internal Revenue Service.

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 Liquidity and Availablity of Financial Assets

The following reflects the Council's financial assets at June 30, 2026, reduced by amounts not available for general use within one year of the statement of net position date because of restrictions.

Cash and Cash Equiivalents	$ 833,973
Grants and Contracts Receivalbe	25,838
Prepaids	5,137
Less amount unavailable	(11,520)
Total financial assets available to meet cash needs for general expenses	$ 853,428

NOTE 12 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 13 Inter-fund Transfers

Operating transfers in and out are listed by fund for fiscal year ended 2026:

	Transferred Out								
Transferred In	Title III B	PCOA	SUPP Senior Center	Senior Center	TITLE 111C-2	GENERAL	TITLE 111C-1	Tiltle III E	Total In
Title 111 E	$ -	$ -	$ -	$ -	$ -	$ 6,620	$ -	$ -	$ 6,620
Title 111 B	-	57,812	10,803	14,229	-	55,406	-	-	138,250
Title 111 C-1	-	-		-	-	-	-	-	-
Title 111 C-2	-	57,813	-	-	-	21,339	-	-	79,152
General	-	-	-	2,431	-	-	937	-	3,368
Total Out	$ -	$ 115,625	$ 10,803	$ 16,660	$ -	$ 83,365	$ 937	$ -	$ 227,390

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 14 Related Party Transactions

There were no related party transactions during the year.

NOTE 15 Subsequent Events

Management has evaluated subsequent events through August 27, 2026 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, 2026

	Budgeted Amounts			Actual Amounts	Variance with Final Budget
	Original	Final		GAAP Basis	Favorable (Unfavorable)
REVENUES					
Intergovernmental					
Governor's Office of Elderly Affairs	$ 213,750	$ 179,375	$ (34,375)	$ 179,375	$ -
Police Jury	80,458	97,900	17,442	101,963	4,063
Interest Income	-	-	-	3,749	3,749
Public Support	-	-	-	9,260	9,260
Total Revenues	294,208	277,275	(16,933)	294,347	17,072
EXPENDITURES					
Current:					
Salaries	-	-	-	30,873	(30,873)
Fringe	-	-	-	2,402	(2,402)
Travel	-	-	-	12	(12)
Operating Services	-	-	-	4,282	(4,282)
Operating Supplies	-	-	-	2,005	(2,005)
Other Costs	-	-	-	1,575	(1,575)
Total Expenditures	-	-	-	41,149	(41,149)
Excess (Deficiency) of Revenues Over Expenditures	294,208	277,275	(16,933)	253,198	(24,077)
OTHER FINANCING SOURCES(USES)					
Transfers In	-	-	-	3,368	3,368
Transfers Out	(202,195)	(169,502)	32,693	(226,454)	(56,952)
Total Other Financing Sources and Uses	(202,195)	(169,502)	32,693	(223,086)	(53,584)
Net Increase (Decrease) in Fund Balances	92,013	107,773	15,760	30,112	(77,661)
FUND BALANCES					
Beginning of Year	823,316	733,069	(90,247)	823,317	-
End of Year	$ 915,329	$ 840,842	$ (74,487)	$ 853,429	$ (77,661)

Note to Budgetary Comparison Schedule

The Council didn't budget amounts for expenditures therefore, variances are unfavorable for expenditures. Variances for revenues are favorable.

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, 2026

	Budgeted Amounts		Variance-Original Budget And Final Budget	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	$ 74,392	$ 74,392	$ -	$ 75,507	$ 1,115
Interest Income	-	-	-	188	188
Public Support	-	-	-	202	202
Total Revenues	74,392	74,392	-	75,897	1,505
EXPENDITURES					
Current:					
Salaries	139,763	149,061	9,298	154,061	(5,000)
Fringe	10,817	11,528	711	11,988	(460)
Travel	6,321	8,623	2,302	8,142	481
Operating Services	18,487	22,063	3,576	18,612	3,451
Operating Supplies	1,606	2,537	931	2,500	37
Other Cost	19,661	21,024	1,363	18,844	484
Total Expenditures	196,655	214,836	18,181	214,147	1,007
Excess (Deficiency) of Revenues Over Expenditures	(122,263)	(140,444)	(18,181)	(138,250)	2,194
OTHER FINANCING SOURCES(USES)					
Transfers In	122,263	140,444	18,181	138,250	(2,194)
Transfers Out	-	-	-	-	-
Total Other Financing Sources and Uses	122,263	140,444	18,181	138,250	(2,194)
Net Increase (Decrease) in Fund Balances	-	-	-	-	-
FUND BALANCES					
Beginning of Year	-	-	-	-	-
End of Year	$ -	$ -	$ -	$ -	$ -

Note to Budgetary Comparison Schedule

Differences between total actual amounts and the final total budget amounts are favorable. Based on these results, operations were conducted in a manner that emphasized conforming with budgetary constraints.

The accompanying notes are an integral part of this statement.

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
Budgetary Comparison Schedule-Title 111 C-1 Fund
For The Year Ended June 30, 2026

	Budgeted Amounts		Variance-Original Budget And Final Budget	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	$ 96,458	$ 96,458	$ -	$ 96,458	$ -
Public Support	-	-	-	-	-
Total Revenues	96,458	96,458	-	96,458	-
EXPENDITURES					
Current:					
Salaries	49,171	54,894	5,723	42,292	12,602
Fringe	3,806	4,245	439	3,291	954
Travel	44	46	2	21	25
Operating Services	4,382	5,213	831	4,219	994
Operating Supplies	295	717	422	5,612	(4,895)
Other Cost	41,908	42,448	540	40,087	2,361
Total Expenditures	99,606	107,563	7,957	95,522	12,041
Excess (Deficiency) of Revenues Over Expenditures	(3,148)	(11,105)	(7,957)	936	12,041
OTHER FINANCING SOURCES(USES)					
Transfers In	3,148	11,105	7,957	-	(11,105)
Transfers Out	-	-	-	(936)	(936)
Total Other Financing Sources and Uses	3,148	11,105	7,957	(936)	(12,041)
Net Increase (Decrease) in Fund Balances	-	-	-	-	-
FUND BALANCES					
Beginning of Year	-	-	-	-	-
End of Year	$ -	$ -	$ -	$ -	$ -

Note to Budgetary Comparison Schedule
Differences between actual amounts and the final budget amounts are favorable with the exception of operating supplies. Based on these results, operations were conducted in a manner that emphasized conforming with budgetary constraints.

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, 2026

	Budgeted Amounts		Variance-Original Budget And Final Budget	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	$ 98,068	$ 98,068	$ -	$ 98,068	$ -
Public Support	1,800	1,800	-	2,108	308
Total Revenues	99,868	99,868	-	100,176	308
EXPENDITURES					
Current:					
Salaries	58,979	62,188	3,209	60,776	1,412
Fringe	4,565	4,809	244	4,729	80
Travel	15,668	14,966	(702)	14,209	757
Operating Services	6,719	7,392	673	5,982	1,410
Operating Supplies	2,553	2,975	422	875	2,100
Other Cost	88,168	88,623	455	92,757	(4,134)
Total Expenditures	176,652	180,953	4,301	179,328	1,625
Excess (Deficiency) of Revenues Over Expenditures	(76,784)	(81,085)	(4,301)	(79,152)	1,933
OTHER FINANCING SOURCES(USES)					
Transfers In	76,784	81,085	4,301	79,152	(1,933)
Transfers Out	-	-	-	-	-
Total Other Financing Sources and Uses	76,784	81,085	4,301	79,152	(1,933)
Net Increase (Decrease) in Fund Balances	-	-	-	-	-
FUND BALANCES					
Beginning of Year	-	-	-	-	-
End of Year	$ -	$ -	$ -	$ -	$ -

Note to Budgetary Comparison Schedule
Differences between actual amounts and the final budget amounts are favorable with the exception of other cost. Based on these results, operations were conducted in a manner that emphasized conforming with budgetary constraints.

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, 2026

	Title 111 E	Utility Assistance	Total
REVENUES			
Intergovernmental			
Governor's Office of			
Elderly Affairs	$ -	$ -	$ -
Passed through Cenla			
Area Agency on Aging	27,764	-	27,764
Public Support	-	-	-
Total Revenues	27,764	-	27,764
EXPENDITURES			
Current:			
Salaries	26,990	-	26,990
Fringe	2,100	-	2,100
Travel	1,694	-	1,694
Operating Services	2,048	-	2,048
Operating Supplies	299	-	299
Other Cost	1,253	-	1,253
Utility Assistance	-	278	278
Total Expenditures	34,384	278	34,662
Excess (Deficiency) of Revenues			
Over Expenditures	(6,620)	(278)	(6,898)

LASALLE COUNCIL ON AGING, INC.
Jena, Louisiana
SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2026

OTHER FINANCING SOURCES(USES)			
Transfers In	6,620	-	6,620
Transfers Out	-	-	-
Total Other Financing Sources and Uses	6,620	-	6,620
Net Increase (Decrease) in Fund Balances	-	(278)	-
FUND BALANCES			
Beginning of Year	-	278	-
End of Year	$ -	$ -	$ -

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, 2026

	Balance June 30, 2025	Additions	Deletions	Balance June 30, 2026
GENERAL FIXED ASSETS, AT COST				
Land	$ 10,000	$ -	$ -	$ 10,000
Buildings	390,665	-	-	390,665
Vehicles	33,531	-	-	33,531
Furniture & Equipment	21,828	-	-	21,828
Total General Fixed Assets	$ 456,024	$ -	$ -	$ 456,024
INVESTMENT IN GENERAL FIXED ASSETS				
General	251,778	$ -	$ -	251,778
Title 3-B Fund	2,398	-	-	2,398
ACT 735	101,848	-	-	101,848
USDA	100,000	-	-	100,000
Total Investment In General Fixed Assets	$ 456,024	$ -	$ -	$ 456,024

The accompanying notes are an integral part of this statement.

OTHER REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Paul Dauzat CPA, LLC
P.O. Box 12359
Alexandria, La. 71315

MEMBER
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

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

I have audited the financial statements of the LaSalle Council on Aging, Inc. which comprise the statement of net position as of June 30, 2026, and the related statement of activities for the year then ended, and the related notes to the financial statements and have issued my report thereon dated August 27, 2026.
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide.*

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the LaSalle Council on Aging, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LaSalle Council on Aging, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the LaSalle Council on Aging, Inc.'s internal control over financial reporting.

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

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

Office (318) 443-3977
Fax (318) 445-2017

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LaSalle Council on Aging, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Paul Dauzat
Certified Public Accountant
August 27, 2026

LASALLE COUNCIL ON AGING, INC.
SCHEDULE OF FINDINGS
For The Year Ended June 30, 2026

I have audited the financial statements of LaSalle Council on Aging, Inc. as of and for the year ended June 30, 2026, and have issued my report thereon dated August 27, 2026. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2026 resulted in an unmodified opinion.

Section 1-Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weaknesses [ ] Yes [X] No Significant Deficiencies [ ] Yes [X] No

Compliance:

Non Compliance Material to Financial Statements [ ] Yes [X] No

Section 11-Financial Statement Findings.

There were no financial statement findings or questioned costs.

LASALLE COUNCIL ON AGING, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
For The Year Ended June 30, 2026

REPORT ON APPLYING AREED-UPON PROCEDURES:

There were no findings for the year ended June 30, 2025.

MANAGEMENT LETTER:

No management letter was issued for the year ended June 30, 2025

LaSalle Council on Aging, Inc.

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

Year Ended June 30, 2026

Agency Head Name: Theresa Hines, Executive Director

Purpose	Amount
Salarly	$83,202
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 Meals	None

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Alexandria, La. 71315

MEMBER
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To: The Board of Directors
LaSalle Council on Aging, Inc.
of LaSalle Parish

I have performed the procedures attached, which were agreed to by the LaSalle Council on Aging, Inc. and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the period July 1, 2025 through June 30, 2026. The Entity's management is responsible for those C/C areas identified in the SAUPs.

LaSalle Council on Aging, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2025 through June 30, 2026. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and , as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Exceptions Found and Managements' response where applicable.

I was engaged by LaSalle Council on Aging, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of LaSalle Council on Aging, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Paul Dauzat CPA, LLC

Paul Dauzat

By: Paul Dauzat, CPA
Alexandria, Louisiana
August 27, 2026

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LASALLE COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANAGEMENTS' RESPONSE
For The Year Ended June 30, 2026

WRITTEN POLICIES AND PROCEDURES		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
1 Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions:		
* Budgeting	No	
* Purchasing	No	
* Disbursements	No	
* Receipts/Collections	No	
* Payroll/Personnel	No	
* Contracting	No	
* Credit Cards	No	
* Travel and expense reimbursements	No	
* Ethics	No	
* Debt	Not Applicable	
* Disaster Recovery/Business Continuity	No	
* Sexual Harassment	No	

LASALLE COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, EXCEPTIONS AND MANAGEMENTS' RESPONSE
For The Year Ended June 30, 2026

	Board (or Finance Committee)	
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
2 Obtain and review the board/committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws in effect during the period.		
a) Observe that the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter or bylaws.	No	
b) Report whether the minutes reference or included monthly budget to actual comparisons on the general fund and any funds identified as major funds, as well as monthly financial statements.	No	
c) For Governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting referenced or included a formal plan to eliminate the negative unrestricted fund balance.	Not Applicable	
d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the finding(s) are resolved.	No	

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Bank Reconciliations		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
3 Obtain a listing of client bank accounts from management and management's representation that listing is complete. Identify the main operating account. Using the listing provided by management select the main operating account and a minimum of four (4) additional accounts or all if less than four (4) and report whether:		
a) Bank reconciliations have been prepared. within 2 months of the related statement closing date.(initialed and dated) (electronically logged)	No	
b) Bank reconciliations include evidence that a member of management or a board member who does not handle cash or issue checks has reviewed each bank reconciliation.	No	
c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months as of the end of the fiscal period.	Not Applicable	

LASALLE COUNCIL ON AGING, INC.
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	Collections (excluding EFTs)	
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
4 Obtain a listing of cash/check/money order (cash) deposit sites and management's representation that the listing is complete. Select a minimum of five (5) or all if less than 5 deposit sites.		
5 For each deposit site, obtain a listing of collection locations and management's representation that listing is complete. Select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties or inquire of employees about their job duties and observe that job duties are properly segregated.		
a) Employees responsible for cash collections do not share cash drawers/registers.	No	
b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits unless another employee/official is responsible for reconciling collection documentation to the deposit.	No	
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger unless another employee/ official is responsible for reconciling ledger postings to each other and to the deposit.	No	
d) The employee responsible for reconciling cash collections to the general ledger is not responsible for collecting cash unless another employee/official verifies the reconciliation.	No	
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LASALLE COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
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For The Year Ended June 30, 2026

	Collections (excluding EFTs)	
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
6 Obtain a copy of the bond or insurance policy for theft covering all employees who have access to cash and determine that the policy was in force during the period.	No	
7 Select (2) deposit dates for each of the bank accounts selected for procedure #3 above and obtain supporting documentation for each of the deposits and:		
a) observe that receipts are sequentially pre-numbered.	Yes	Reciepts are issued for cash collections but not numbered.
b) Trace pre-numbered receipts, reports and other collection documentation to deposit slip.	No	
c) Trace the deposit slip total to the actual deposit per the bank statement.	No	
d) Observe the deposit was made within 1 business day of receipt or 1 week if the deposit is less than $100.	Yes	Large deposits are made within 1 day. Small deposits are made within a week.
e) Trace the actual deposit per the bank statement to the general ledger.	No	

LASALLE COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
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For The Year Ended June 30, 2026

Non-Payroll Disbursements-General (excluding credit/debit/fuel card/P-card purchases or payments)

Agreed-Upon Procedure	Exceptions Found	Managements' Response
8 Obtain a listing of entity disbursements locations from management and representation that listing is complete. Randomly select 5 locations or all if less than five (5).		
9 For each location above obtain a listing of employees involved with non-payroll purchasing and payment function. Obtain documentation of employee job duties and/or inquire of employees about their job duties and and observe that job duties are properly segregated such that:		
a) At least 2 employees are involved in initiating a purchase request, approving a purchase and placing an order.	No	
b) At least 2 employees are involved in processing and approving payments to vendors.	No	
c) The employee responsible for processing payments is prohibited from adding/modifying vendor files unless another employee is responsible for periodically reviewing changes.	No	
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.	No	
10 For each location selected under #8 above, obtain the non-payroll disbursement transaction population and obtain representation that the population is complete. Select 5 disbursements for each location and obtain supporting documentation for each transaction and:		
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LASALLE COUNCIL ON AGING, INC.
STATEWIDE AGREED-UPON PROCEDURES
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For The Year Ended June 30, 2026

	Non-Payroll Disbursements-General		
	Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
	a) Observe whether the disbursement matched the related original itemized invoice/billing statement.	No	
	b) Observe whether disbursement documentation included evidence of segregation of duties tested under #9 above.	No	
11	Using the entity's main operating account and the month selected in bank reconciliations procedure #3A, randomly select 5 non-payroll related electronic disbursements or all if less than 5 and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds per the entity's policy, and (b) approved by the required number of authorized signers per the policy.	No	

LASALLE COUNCIL ON AGING, INC.
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Credit Cards/Debit Cards/Fuel Cards		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
12 Obtain from management a listing of all active credit cards, bank debit cards and fuel cards including card numbers and the names of persons who maintained possession of the cards, and representation that list is complete.		
13 Randomly select 5 cards (or all if less than 5). Randomly select one monthly statement and obtain supporting documentation and:		
a. Observe whether there is evidence that the monthly statement and supporting documentation were reviewed and approved, in writing, by someone other than the authorized card holder.	No	
b. Observe that finance charges and late fees were not assessed.	No	
14 Using the monthly statements selected under #12 above excluding fuel cards, randomly select 10 transactions (or all if less than 10) from each statement, and obtain supporting documentation for the transactions and observe it is supported by and original itemized receipt that identifies what was purchased, written documentation of the business purpose, and documentation of the individuals participating in meals (for meal charges only).	No	

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Travel and Expense Reimbursement		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
15 Obtain from management a listing of all travel and related expense reimbursements and representation that listing is complete. Randomly select 5 reimbursements and obtain expense reimbursement form and supporting documentation.		
a. If reimbursed using a per diem, observe the approved reimbursement rate is no more that those rates established either by the State of Louisiana or the U.S. General Services Administration.	No	
b. If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt of what was purchased.	Not Applicable	
c. Observe each reimbursement is supported by documentation of the business purpose and identifies the names of individuals participating.	No	
d. Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.	No	

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Contracts		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
16 Obtain a listing of all contracts in effect during the fiscal period that were initiated or renewed and representation that the list is complete. Select 5 contracts or all if less than 5 and:	Not Applicable	
a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law, if required.	Not Applicable	
b) Observe whether the contract was approved by the governing body, if required by policy or law.	Not Applicable	
c) If the contract was amended, observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.	Not Applicable	
d) Select 1 payment for each contract, obtain supporting invoice, agree the invoice to the contract terms and report compliance with the terms of the contract.	Not Applicable	

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Payroll and Personnel		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
17 Obtain a listing of employees (elected officials, if applicable) with their related salaries, and obtain management's representation that the list is complete. Randomly select 5 employees/officials, obtain their personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.	No	
18 Select 1 pay period during the fiscal year. For the employees/officials selected above, obtain attendance records and leave documentation for the pay period and:		
a) Observe employees documented their daily attendance and leave.	No	
b) Observe whether supervisors approved the attendance and leave of the employee or official.	No	
c) Observe any leave accrued or taken during the pay period is reflected in the cumulative leave records.	No	

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Payroll and Personnel		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
19 Obtain a listing of employees or officials that received termination payments during the year and representation that listing is complete. Select 2 employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculation and the termination policy. Agree the hours to the cumulative leave records, agree the pay rates to the authorized pay rates in the personnel files.	Not Applicable	
20 Obtain representation that employer and employee portions of third-party payroll related amounts have been paid, and any associated forms have been filed by required deadlines.	No	

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Ethics		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
21 Using the five randomly selected employees/officials, from #17 above obtain ethics compliance documentation from management and:		
a) Observe whether the documentation demonstrates each employee/official completed 1 hour of ethics training during the fiscal period.	No	
b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.	Not Applicable	
22 Inquire and/or observe whether the entity has appointed an ethics designee as required by R.S. 42:1170.	No	

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Debt Service

Agreed-Upon Procedure	Exceptions Found	Managements' Response
23 Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and representation that the listing is complete. Select all debt instruments, obtain supporting documentation, and observe State Bond commission approval was obtained.	Not Applicable	
24 Obtain a listing of bonds/notes outstanding at the end of the period and representation that the list is complete.	Not Applicable	

Fraud Notice

Agreed-Upon Procedure	Exceptions Found	Managements' Response
25 Obtain a listing of misappropriations of public funds and assets during the fiscal period and representation that listing is complete. Select all misappropriations, obtain supporting documentation, and observe that the entity reported the misappropriations to the Legislative Auditor and the District Attorney of the parish is which the entity is domiciled.	Not Applicable	
26 Observe the entity has posted, on it's premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.	No	

Information Technology Disaster Recovery/Business Continuity

Agreed-Upon Procedure	Exceptions Found	Managements' Response
27 Perform the following procedures, verbally discuss the results with management.		
a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data and observe that such backup occurred within the past week. If backups are stored on a physical medium, observe evidence that backups are encrypted before being transported.	I performed the procedure and discussed the results with management.	
b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored and observe evidence that the test/verification was successfully performed within the past 3 months.	I performed the procedure and discussed the results with management.	
c) Obtain a listing of the entity's computers currently in use and their related locations and representation that the listing is complete. Select 5 computers or all if less than 5, and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.	I performed the procedure and discussed the results with management.	
28 Randomly select 5 terminated employees, or all if less than 5, using the list of terminated employees obtained in procedure #9C and observe evidence that the selected terminated employees have been removed or disabled from the network.	Not Applicable	

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STATEWIDE AGREED-UPON PROCEDURES
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For The Year Ended June 30, 2026

Sexual Harassment		
Agreed-Upon Procedure	**Exceptions Found**	**Managements' Response**
29 Using the selected employees/officials from #17 above, obtain sexual harassment training documentation and observe the documentation demonstrates each employee/official completed at least 1 hour of sexual harassment training during the calendar year.	No	
30 Observe the entity has posted its sexual harassment policy and complaint procedure on its website or in a conspicuous location on premises.	No	
31 Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R. S. 42;344:		
a) Number and percentage of public servants in the agency who have completed the training requirements.	No	
b) Number of sexual harassment complaints received by the agency.	No	
c) Number of complaints which resulted in a finding that sexual harassment occurred.	Not Applicable	
d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.	Not Applicable	
e) Amount of time it took to resolve each complaint.	Not Applicable	