GRANT COUNCIL ON AGING, INC.
COLFAX, LOUISIANA

FINANCIAL STATEMENTS
AND
REVIEW REPORTS

June 30, 2026

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Grant Council on Aging
Colfax, Louisiana

June 30, 2026

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Louisiana Attestation Questionnaire

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 Accountant's Report

To the Board of Directors
Grant Council on Aging, Inc.
of Grant Parish

I have reviewed the accompanying basic financial statements of Grant Council on Aging, Inc. of Grant Parish (a non-profit entity) as of and for the year ended June 30, 2026, 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 the Council's 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 Grant Council on Aging, Inc. of Grant Parish 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.

I am required to be independent of Grant Council on Aging, Inc. and to meet my other ethical responsibilities, in accordance with relevant ethical requirements related to my review.

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.

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that Statements of Revenue, Expenditures and Changes in Fund Balances (Budget and Actual) be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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.

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. Such information is the responsibility of management. I have not audited, reviewed, or compiled the required supplementary information and I do not express an opinion, a conclusion, nor provide any assurance on it.

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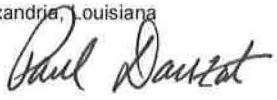
Other Supplemental Information
My review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the basic financial statements in order to conform with generally accepted accounting principles. The Schedule of Compensation, Benefits and Other Payments to Agency Head is presented only for supplementary analysis purposes and is required by the Louisiana Legislative Auditor.

The other supplemental 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.

Other Reporting

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated September 11, 2026 on the results of our agreed-upon procedures.

Paul Dauzat CPA, LLC
By: Paul Dauzat, CPA
Alexandria, Louisiana



September 11, 2026

GOVERNMENT WIDE FINANCIAL STATEMENTS

GRANT COUNCIL ON AGING, INC.
COLFAX, LOUISIANA

GOVERNMENT WIDE STATEMENT OF NET POSITION
JUNE 30, 2026

	Governmental Activities
Assets	
Cash	$ 181,545
Investments	6,059
Grants and Contracts Receivable	23,858
Deposits	75
Prepaid Expenses	15,001
Capital Assets (net of accumulated depreciation)	148,860
Total Assets	375,398
Liabilities	
Accounts Payable	12,357
Total Liabilities	12,357
Net Position	
Investment in Capital Assets	148,860
Restricted for:	
Utility Assistance	1,864
Unrestricted	212,317
Total Net Position	$ 363,041

The accompanying notes are an integral part of this statement.

GRANT COUNCIL ON AGING
COLFAX, LOUISIANA

GOVERNMENT WIDE 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 (Decrease)s in Net Position: Total Governmental Activities
Governmental Activities					
Health, Welfare, & Social Services:					
Supportive Services:					
Information and Assistance	5,099	4,459	5,778	-	(3,780)
Outreach	373	320	419	-	(274)
Transportation	25,432	22,252	28,823	-	(18,861)
Other Services	21,328	9,567	18,675		
Nutrition Serivces:					
Congregate Meals	42,238	17,311	72,418	-	12,869
Home Delivered Meals	134,243	36,745	138,338	-	(32,650)
Utility Assistance	700	-	1,012	-	312
National Family Caregiver Support:					
Respite Care	7,558	6,607	17,094	-	2,929
Other Services	1,205	1,049	2,721	-	467
Senior Activities	-	59,326	81,134	-	21,808
Total Governmental Activities	$ 238,176	$ 157,636	$ 366,412	$ -	(29,400)
General Revenues:					
Grants and Contributions not restricted to specific programs					115,625
Unrestricted Investment Income					236
Total General Revenues					115,861
Increase (Decrease) in Net Assets					86,461
Net Position - Beginning of the year					276,580
Net Position - End of the year					$ 363,041

The accompanying notes are an integral part of this statement

Grant Council on Aging, Inc.
Colfax, La.

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

Year Ended June 30, 2026

Total Fund Balance - Governmental Funds			$ 214,181
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	$ 275,043	
	Accumulated depreciation	$ 126,183	148,860
Total Net Position of Governmental Activities			$ 363,041

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

GRANT COUNCIL ON AGING, INC.
COLFAX, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2026

	General Fund	Title III B	Title III C-2	Title III C-1	Non-Major Funds	Total
Assets						
Cash	$ 179,699	$ -	$ -	$ -	$ 1,846	$ 181,545
Investments	6,059	-	-	-	-	6,059
Grants and Contracts Receivable	70	4,946	11,475	5,746	1,621	23,858
Deposits	75	-	-	-	-	75
Prepaid Expenses	15,001	-	-	-	-	15,001
Due from Special Revenue Funds	23,788	-	-	-	-	23,788
Total Assets	224,692	4,946	11,475	5,746	3,467	250,326
Liabilities						
Accounts Payable	12,357	-	-	-	-	12,357
Due to General Fund	-	4,946	11,475	5,746	1,621	23,788
Total Liabilities	12,357	4,946	11,475	5,746	1,621	36,145
Fund Balances:						
Restricted for:						
Energy Assistance	-	-	-	-	1,846	1,846
Unassigned						
General Fund	212,335	-	-	-	-	212,335
Total Fund Balances	212,335	-	-	-	1,846	214,181
Total Liabilities and Fund Balances	$ 224,692	$ -	$ -	$ -	$ 3,467	

Amounts reported for governmental activities in the statement of net positon are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	148,860
Net Position of Governmental Activities	$ 363,041

The accompanying notes are an integral part of this statement

GRANT COUNCIL ON AGING, INC.

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2026

	General Fund	Title III-B	Title III C-2	Title III C-1	Non-Major Funds	Totals
Revenues						
Intergovernmental:						
Governor's Office of Elderly Affairs	$ 115,625	$ -	$ -	$ -	$ -	$ 115,625
GOEA-Senior Center	59,531	-	-	-	-	59,531
GOEA-Supplemental Senior Ctr.	14,456	-	-	-	-	14,456
Passed through Cenla Area Agency on Aging, Inc.	-	52,496	137,697	68,955	19,815	278,963
Interest Income	236	-	-	-	-	236
In-Kind Revenue	1,300	-	-	1,300	-	2,600
Public Support:						
Reciepts-Local	5,848	-	641	2,163	-	8,652
Utility Assistance	-	1,199	-	-	1,012	2,211
Total Revenues	196,996	53,695	138,338	72,418	20,827	482,274
Expenditures						
Health, Welfare & Social Services						
Current:						
Salaries	27,192	47,992	46,814	20,774	8,007	150,779
Fringe	2,195	3,869	3,774	1,676	647	12,161
Travel	931	3,833	10,943	664	4,109	20,480
Operating Services	7,384	18,943	8,609	4,462	2,290	41,688
Operating Supplies	3,454	1,488	1,466	793	407	7,608
Other Costs	2,619	3,506	99,382	29,880	960	136,347
In-Kind Expense	1,300	-	-	1,300	-	2,600
Utility Assistance	-	9,200	-	-	700	9,900
Capital Outlay	18,715	-	-	-	-	18,715
Total Expenditures	63,790	88,831	170,988	59,549	17,120	400,278

Excess (Deficiency) of revenues Over Expenditures	133,206	(35,136)	(32,650)	12,869	3,707	81,996
Other financing Sources (Uses)						
Operating Transfers In	105,742	38,956	38,627	242	2,711	186,278
Operating transfers out	(157,264)	(3,820)	(5,977)	(13,111)	(6,106)	(186,278)
Total Other Financing Sources (Uses)	(51,522)	35,136	32,650	(12,869)	(3,395)	-
Net Increase (Decrease) in Fund Balances	81,684	-	-	-	312	81,996
Fund Balance, Beginning of Year	130,651	-	-	-	1,534	132,185
Fund Balance, End of Year	$ 212,335	$ -	$ -	$ -	$ 1,846	$ 214,181

The accompanying notes are an integral part of this statement.

Grant Council on Aging, Inc.
Colfax, 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	$	81,996
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 that capital outlays and disposals exceed depreciation.		4,465
Increase (Decrease) of net position of governmental activities	$	86,461

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, information and assistance, outreach, material aid, home repairs, utility assistance, homemakers, 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.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The Council was required to implement the general provisions of GASB Statement No. 34 in the fiscal year ended June 30, 2004.

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 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 in nonspendable form or they are legally or contractually required to be maintained intact.

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

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

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

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

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 the 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 Jonesville, 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 can 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 III B 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 i*s 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, material aid, telephoning, transportation, and sitter.

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 17,805 meals during the year to people eligible to participate in this program.

The Title III C-1 Fund is used to account for funds that are used to provide congregate meals to older persons at meal sites. The Council served 5,649 meals under this program.

Non-Major Special Revenue Funds

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 and grandparents of older individuals who are relative caregivers.

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.

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.

The Council is depositing excess cash funds into the Louisiana Asset Management Pool (LAMP). LAMP operates under Louisiana law as a cooperative endeavor to assist local Louisiana governmental entities in the investment of cash balances. The objective of LAMP is to provide safety of principal and daily liquidity with a competitive rate of return through investments in obligations issued by the U.S. government, its agencies and instrumentalities and in repurchase agreements collateralized by those investments. LAMP is administered by a Louisiana not-for-profit corporation, Louisiana Asset Management Pool, Inc., which is governed by a board elected by the pool's participants each year.

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	30 years
Building Improvements	20 years
Equipment	5-10 years
Furniture	10 years
Vehicles	7 years
Computers	3 years

Salvage values have not been estimated by management when calculating how much of an asset's cost needs to be depreciated except for vehicles. For that category 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 at varying rates per pay period based on length of service. The amount of accumulated annual leave which can be carried forward at the end of the year is limited based on length of service up to 45 days.

L. Management's Use of Estimates

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

M. Elimination and Reclassifications

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

NOTE 2 Revenue Recognition

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

NOTE 3 Cash

The Council maintains a checking account 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 balance of the Council's bank account totaled $ 181,545. 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 $ 213,999.

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 C-1	Special Revenue	Cenla AAA	5,746
Title III C-2	Special Revenue	Cenla AAA	11,475
Title III B	Special Revenue	Cenla AAA	4,946
General	General	Other	70
Title III E	Special Revenue	Cenla AAA	1,621
			$ 23,858

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	$ 5,000	$ -	$ -	$ 5,000
Buildings	166,167	-	-	166,167
Furniture and Equipment	85,161	18,715	-	103,876
Totals	$ 256,328	$ 18,715	$ -	$ 275,043

Depreciation was charged to governmental activities as follows:

Supportive Services:	
Senior Activities	$ 14,250
Accumulated depreciation at June 30, 2026	$ 126,183

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. The Council's tax returns remain subject to audit by the IRS for three years after filing. At June 30, 2026, the returns for the years ended 2023, 2024, and 2025 remain open.

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 administered by 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 Related Party Transactions

There were no related party transactions during the year.

NOTE 13 Subsequent Events

Management has evaluated subsequent events through September 11, 2026 which is the date the financial statements were available to be issued. There were no events that required disclosure.

NOTE 14 Inter-fund Transfers

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

	Transferred Out								
Transferred In	Supp Senior Center	Title 111 E	General Fund	PCOA	Senior Center	Title 111 B	Title 111 C2	Title 111 C1	Total
General	$ -	$ 6,106	$ -	$ -	$ 16,477	$ 3,820	$ 5,977	$ 13,111	$ 45,491
Title III B	13,736		-	25,220	-	-	-		38,956
Senior Center	720		-	-	59,531	-	-		60,251
Title III C-2	-		-	38,627	-	-	-		38,627
Title III E	-		-	2,711	-	-	-		2,711
Title III C-1	-		-	242	-	-	-		242
Total Out	$ 14,456	$ 6,106	$ -	$ 66,800	$ 76,008	$ 3,820	$ 5,977	$ 13,111	$ 186,278

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.

NOTE 15 Liquidity and Availability 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 Equivalents	$ 181,545
Grants and Contracts Receivable	23,858
Investments	6,059
Prepaids	15,001
Less amount unavailable	(12,357)
Total financial assets available to meet cash needs for general expenses	$ 214,106

REQUIRED SUPPLEMENTAL INFORMATION

GRANT COUNCIL ON AGING, INC.
Colfax, Louisiana

Budgetary Comparison Schedule-General 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	$ 223,988	$ 189,612	$ (34,376)	$ 189,612	$ -
Interest Income	-	-	-	236	236
In-Kind Revenue	1,300	1,300	-	1,300	-
Reciepts-Local	-	-	0	5,848	5,848
Total Revenues	225,288	190,912	(34,376)	196,996	6,084
EXPENDITURES					
Current:					
Salaries	-	-	-	27,192	(27,192)
Fringe	-	-	-	2,195	(2,195)
Travel	-	-	-	931	(931)
Operating Services	-	-	-	7,384	(7,384)
Operating Supplies	-	-	-	3,454	(3,454)
Other Costs	-	-	-	2,619	(2,619)
In-Kind Expense	-	-	-	1,300	(1,300)
Capital Outlay				18,715	
Total Expenditures	-	-	-	63,790	(45,075)
Excess (Deficiency) of Revenues Over Expenditures	225,288	190,912	(34,376)	133,206	(57,706)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	105,742	105,742	105,742	-
Transfers Out	-	(157,264)	(157,264)	(157,264)	-
Total Other Financing Sources and Uses	-	(51,522)	(51,522)	(51,522)	0
Net Increase (Decrease) in Fund Balances	225,288	139,390	(85,898)	81,684	(57,706)
FUND BALANCES					
Beginning of Year	130,651	130,651	0	130,651	-
End of Year	$ 355,939	$ 270,041	(85,898)	$ 212,335	$ (57,706)

The accompanying notes are an integral part of this statement.

GRANT COUNCIL ON AGING, INC.
Colfax, Louisiana

Budgetary Comparison Schedule-Title III 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	$ 53,181	$ 53,181	$ -	$ 52,496	$ (685)
Reciepts-Public Support	1,199	1,199	-	1,199	-
Total Revenues	54,380	54,380	-	53,695	(685)
EXPENDITURES					
Current:					
Salaries	51,511	40,185	(11,326)	47,992	(7,807)
Fringe	4,679	3,727	(952)	3,869	(142)
Travel	4,654	3,903	(751)	3,833	70
Operating Services	30,999	28,652	(2,347)	18,943	9,709
Operating Supplies	2,672	2,442	(230)	1,488	954
Other Cost	3,534	3,512	(22)	3,506	6
Utility Assistance	10,914	10,914	-	9,200	1,714
Total Expenditures	108,963	93,335	(15,628)	88,831	4,504
Excess (Deficiency) of Revenues Over Expenditures	(54,583)	(38,955)	15,628	(35,136)	3,819
OTHER FINANCING SOURCES (USES)					
Transfers In	54,583	38,955	(15,628)	38,956	1
Transfers Out	-	-	-	(3,820)	(3,820)
Total Other Financing Sources and Uses	54,583	38,955	(15,628)	35,136	(3,819)
Net Increase (Decrease) in Fund Balances	-	-	-	-	-
FUND BALANCES					
Beginning of Year	-	-	-	-	-
End of Year	$ -	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of this statement.

GRANT COUNCIL ON AGING, INC.
Colfax, Louisiana

Budgetary Comparison Schedule-Title III C-2 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	$ 137,697	$ 137,580	$ -	$ 137,697	$ 117
Public Support	-	-	-	641	641
Total Revenues	137,697	137,580	-	138,338	758
EXPENDITURES					
Current:					
Salaries	48,166	45,558	(2,608)	46,814	(1,256)
Fringe	4,375	4,226	(149)	3,774	452
Travel	9,346	8,892	(454)	10,943	(2,051)
Operating Services	16,436	16,664	228	8,609	8,055
Operating Supplies	2,279	2,406	127	1,466	940
Other Cost	98,132	98,578	446	99,382	(804)
Total Expenditures	178,734	176,324	(2,410)	170,988	5,336
Excess (Deficiency) of Revenues Over Expenditures	(41,037)	(38,744)	(2,410)	(32,650)	6,094
OTHER FINANCING SOURCES (USES)					
Transfers In	41,037	38,744	2,410	38,627	(117)
Transfers Out	-	-		(5,977)	(5,977)
Total Other Financing Sources and Uses	41,037	38,744	2,410	32,650	(6,094)
Net Increase (Decrease) in Fund Balances	-	-	-	-	-
FUND BALANCES					
Beginning of Year	-	-	-	-	-
End of Year	$ -	$ -	$ -	$ -	$ -

The accompanying notes are an integral part of this statement.

GRANT COUNCIL ON AGING, INC.
Colfax, Louisiana

Budgetary Comparison Schedule-Title III C-1 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	$ 68,955	$ 68,955	$ -	$ 68,955	$ -
In-Kind Revenue	1,300	1,300	-	1,300	
Public Support	-	-		2,163	2,163
Total Revenues	70,255	70,255	-	72,418	2,163
EXPENDITURES					
Current:					
Salaries	25,557	24,423	(1,134)	20,774	3,649
Fringe	2,321	2,265	(56)	1,676	589
Travel	3,490	3,253	(237)	664	2,589
Operating Services	8,726	8,917	191	4,462	4,455
Operating Supplies	1,822	1,902	80	793	1,109
Other Cost	28,181	28,437	256	29,880	(1,443)
In-Kind Expense	1,300	1,300	-	1,300	-
Total Expenditures	71,397	70,497	(900)	59,549	10,948
Excess (Deficiency) of Revenues Over Expenditures	(1,142)	(242)	(900)	12,869	13,111
OTHER FINANCING SOURCES (USES)					
Transfers In	1,142	242	900	242	-
Transfers Out	-	-	-	(13,111)	(13,111)
Total Other Financing Sources and Uses	1,142	242	900	(12,869)	(13,111)
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

GRANT COUNCIL ON AGING, INC.

Colfax, Louisiana

SCHEDULE OF NON-MAJOR SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2026

	Utility Assistance	Title III E	Total
REVENUES			
Intergovernmental:			
Governor's Office of Elderly Affairs			
Passed through Cenla Area Agency on Aging	$ -	$ 19,815	$ 19,815
Reciepts-Cleco	1,012	-	1,012
Total Revenues	1,012	19,815	20,827
EXPENDITURES			
Current:			
Salaries	-	8,007	8,007
Fringe	-	647	647
Travel	-	4,109	4,109
Operating Services	-	2,290	2,290
Operating Supplies	-	407	407
Other Cost	-	960	960
Utility Assistance	700	-	700
Total Expenditures	700	16,420	17,120
Excess (Deficiency) of Revenues Over Expenditures	312	3,395	3,707
OTHER FINANCING SOURCES (USES)			
Transfers In	-	2,711	2,711
Transfers Out	-	(6,106)	(6,106)
Total Other Financing Sources and Uses	-	(3,395)	(3,395)
Net Increase (Decrease) in Fund Balances	312	(3,395)	(3,395)
FUND BALANCES			
Beginning of Year	1,552	-	1,552
End of Year	$ 1,864	$ (3,395)	$ (1,843)

The accompanying notes are an integral part of this statement

GRANT COUNCIL ON AGING, INC.

Colfax, Louisiana

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

For the Year Ended June 30, 2026

GENERAL FIXED ASSETS, AT COST	Balance June 30, 2025	Additions	Deletions	Balance June 30, 2026
Land	$ 5,000	$ -	$ -	$ 5,000
Buildings	166,167	-	-	$ 166,167
Furniture and Equipment	85,161	18,715	-	$ 103,876
Total General Fixed Assets	$ 256,328	$ 18,715	$ (9,758)	$ 275,043
INVESTMENT IN GENERAL FIXED ASSETS				
Title III -C-1	$ -	$ -	$ -	$ -
Title III -C-2	8,547	-	-	$ 8,547
Senior Center	13,092	-	-	$ 13,092
PCOA	141,387	18,715	-	$ 160,102
General/ Local	93,302	-	-	$ 93,302
Total Investment In General Fixed Assets	$ 256,328	$ 18,715	$ -	$ 275,043

The accopanying notes are an integral part of this statement.

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

Year Ended June 30, 2026

Agency Head Name: Elice Ballard, Executive Director

Purpose	Amount
Salarly	$47,777
Benefits-Insurance	None
Benefits-Retirement	None
Accrued Leave	None
Car Allowance	None
Vehicle Provided By Government	None
Cell Phone Allowance	$840
Per Diem	None
Reimbursements	$38
Travel Milage	$3,784
Registration Fees	None
Conference Travel	None
Continuing Professional Education Fees	None
Housing	None
Unvouchered Expenses	None
Special Meals	None

OTHER REPORTS

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 ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Grant Council on Aging, Inc.
Colfax, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Grant Council on Aging, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Council's compliance with certain laws and regulations during the year ended June 30, 2026, included in the Louisiana Attestation Questionnaire. Management of Grant Council on Aging, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

   Obtained the list of all grant awards

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected and:

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

   The disbursements agreed to the supporting documentation.

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

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

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

   The supporting documentation indicated approval in accordance with the Agency's policy.

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

6. For each selected disbursement made for state and local awards, obtain the grant agreement and compare the documentation for each disbursement to the grant agreement relating to activities allowed or unallowed, eligibility, and reporting. Report whether the disbursements comply with these requirements.

All disbursements complied with the requirements.

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

Not applicable

OPEN MEETINGS

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (open meetings law).

The Council posted their meeting agenda as required.

BUDGETING

9. Obtain a copy of the legally adopted budget and all amendments for each grant exceeding five thousand dollars and report whether the budgets for each grant included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives , and measures of performance.

I obtained a copy of the original and revised budgets for each state grant. Each budget contained the requirements indicated above.

STATE AUDIT LAW

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513

The Council's report was filed on time in accordance with R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A. that were subject to the public bid law while the agency was not in compliance with R.S. 24:513 (the audit law).

Not applicable.

PRIOR YEAR COMMENTS

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

There were no prior year comments, suggestions or recommendations.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and standards applicable to attestation engagements contained in *Government Auditing Standards* , issued by the United States Comptroller General. I was not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Has 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 the Council 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 the Council's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on internal control or compliance. Accordingly, this report is not suitable for any other purpose. This report is distributed by the Louisiana Legislative Auditor as a public document

Paul Dauzat CPA, LLC



By: Paul Dauzat, CPA
Alexandria, Louisiana
September 11, 2026

GRANT 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.

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

August 31, 2026 (Date Transmitted)

Paul Dauzat CPA, LLC (CPA Firm Name)

1220 Windsor Place (CPA Firm Address)

Alexandria, Louisiana 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, 2026 (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 [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

Open Meetings

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

Yes [X] No [ ] N/A [ ]

] **Budget**

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

Yes [X] No [ ] N/A [ ]

Reporting

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

Yes [X] No [ ] N/A [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [ ] No [ ] N/A [X]

Prior-Year Comments

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

Yes [ ] No [ ] N/A [X]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] No [ ] N/A [ ]

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

Yes [X] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [X] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination, and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes [X] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal

controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [X] No [ ] N/A [ ]

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

Grant Council on Aging, Inc.

Lou Brown Secretary

Lou Brown Treasurer

Peggy Brown President