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COMMUNITY COORDINATING COUNCIL, INCORPORATED
(A NON-PROFIT ORGANIZATION)

ACCOUNTANT'S COMPILATION REPORT
JUNE 30, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/21/09

COMMUNITY COORDINATING COUNCIL, INC.
(A NON-PROFIT ORGANIZATION)

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Certified Public Accountant

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American Institute of Certified Public Accountants Society of Louisiana Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

December 30, 2008

The Board of Directors

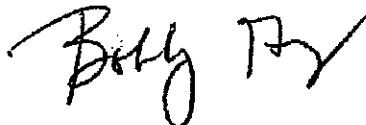
Community Coordinating Council, Inc.

Ruston, Louisiana

I have compiled the accompanying Statement of Financial Position of Community Coordinating Council, Incorporated (a non-profit organization) as of June 30, 2008, and the related Statement of Activities, Functional Expenses, and Cash Flows for the year then ended, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectfully submitted,



COMMUNITY COORDINATING COUNCIL, INCORPORATED
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2008

ASSETS	
Cash and cash equivalents	\$ <u>13,785</u>
Total assets	<u>\$ 13,785</u>
LIABILITIES AND NET ASSETS	
Liabilities:	
Accounts payable	\$ <u>4,315</u>
Total liabilities	<u>4,315</u>
Net Assets:	
Unrestricted net assets	<u>9,470</u>
Total net assets	<u>9,470</u>
Total liabilities and net assets	<u>\$ 13,785</u>

See accompanying notes and accountant's report

COMMUNITY COORDINATING COUNCIL, INCORPORATED
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2008

	Unrestricted	Temporarily Restricted	Total
Revenues and Other Support:			
Contract revenue		\$ 100,000	\$ 100,000
Contributions	\$ 11,916	-	11,916
Total revenues and other support	11,916	100,000	111,916
Expenses:			
Program services		100,000	100,000
Other expenses	7,751		7,751
Total expenses	7,751	100,000	107,751
Change in net assets	4,165	-	4,165
Net assets at beginning of year	9,620		9,620
Net assets at end of year	\$ 13,785	\$ -	\$ 13,785

See accompanying notes and accountant's report

COMMUNITY COORDINATING COUNCIL, INCORPORATED
STATEMENT OF FUNCTIONAL EXPENSES
COOPERATIVE ENDEAVOR AGREEMENT
FOR THE YEAR ENDED JUNE 30, 2008

	Expenses
Salaries	\$ 25,000
Related benefits	1,912
Travel	27,566
Operating services:	
Maintenance of equipment	488
Rentals	2,200
Telephone	1,754
Postage	475
Utilities	280
Other-insurance	1,713
Office supplies	597
Professional services	26,388
Other charges	10,316
Acquisitions and major repairs	1,311
Total	\$ 100,000

See accompanying notes and accountant's report

COMMUNITY COORDINATING COUNCIL, INCORPORATED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

Change in net assets	\$	4,165
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
(Increase)decrease in accounts receivable		
Increase(decrease) in accounts payable		(3,000)
Net cash provided by operating activities		<u>1,165</u>
Net increase(decrease) in cash or cash equivalents		1,165
Cash and cash equivalents at beginning of year		<u>12,620</u>
Cash and cash equivalents at end of year	\$	<u><u>13,785</u></u>

See accompanying notes and accountant's report

COMMUNITY COORDINATING COUNCIL, INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2008

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

Community Coordinating Council, Incorporated (the organization) is a non-profit organization established to provide enriching, educational experiences for youth and senior citizens residing in Bienville, Claiborne, and Lincoln parishes encompassing Legislative District 11. The organization was incorporated on July 25, 1997 and is recognized as a non-profit organization under Section 501 (C)(3) of the Internal Revenue Code.

BASIS OF ACCOUNTING

The financial statement of the organization have been prepared on the accrual basis of accounting and in accordance with United States generally accepted accounting principles.

FINANCIAL STATEMENT PRESENTATION

The organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

PUBLIC SUPPORT AND REVENUE

The Organization reports support and revenue that is restricted by the donor as an increase in temporarily or permanently restricted net assets depending on the nature of the restrictions. When the restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets.

CONTRIBUTIONS

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

COMMUNITY COORDINATING COUNCIL, INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2008

EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and the Statement of Functional Expenses.

USE OF ESTIMATES

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

PENSION PLAN

The Organization does not have a retirement program for its employees. All employees of the Organization are members of the Social Security System.

INCOME TAX STATUS

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code and is classified as other than a private foundation.

CASH AND CASH EQUIVALENTS

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. This amount and actual cash are indicated in the Statement of Financial Position and the Statement of Cash Flows.

CONCENTRATION OF SUPPORT

The Organization derived approximately 89% of its revenue from the State of Louisiana.

COMMUNITY COORDINATING COUNCIL, INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2008

NOTE 2 – BOARD OF DIRECTORS COMPENSATION

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

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment used in the non-profit organization are accounted for at cost. Any assets acquired by gift or bequest are recorded at fair market value at the date of transfer, if applicable. Property and equipment for the Organization is capitalized only when items exceed the capitalization threshold of \$1,000.00 and no purchases were capitalized. Previously there were fixed assets shown but those items were returned to the State of Louisiana.

LOUISIANA ATTESTATION QUESTIONNAIRE

Bobby Gray CPA

Post Office Box 1145

Grambling, LA. 71245

In connection with your review of our financial statements as of Community Coordinating Council, Inc. at June 30, 2008 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 30, 2008.

Federal, State, and Local Awards

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

Yes No

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

Yes No

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

Yes No

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

Yes No

Open Meetings

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

Yes No

Budget

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

Yes No

Prior Year Comments

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

Yes 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. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

 Executive Director DECEMBER 30, 2008 Date
COMMUNITY COORDINATING COUNCIL, INC.