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COMMUNITY COORDINATING COUNCIL, INCORPORATED

GRAMBLING, LOUISIANA

COMMUNITY COORDINATING COUNCIL, INCORPORATED
1000 N. STATE ST.
GRAMBLING, LA 71245
(504) 683-1100

**AUDIT REPORT
FOR
FISCAL YEAR ENDED JUNE 30, 2000**

BY

**BOBBY GRAY
CERTIFIED PUBLIC ACCOUNTANT**

**P.O. Box 1213 - 2072 Martin Luther King Jr. Avenue
Grambling, Louisiana 71245**

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 02/28/01

**COMMUNITY COORDINATING COUNCIL, INCORPORATED
GRAMBLING, LOUISIANA**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT
WITH
SUPPLEMENTAL INFORMATION**

As of and for the Year Ended June 30, 2000

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana
Financial Statements and Independent Auditor's Report
As of and for the Year Ended June 30, 2000

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Bobby Gray

CERTIFIED PUBLIC ACCOUNTANT

• *Accounting Services*

• *Income Tax Services*

• *Management Advisory Services*

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Independent Auditor's Report

**Board of Directors
Community Coordinating Council, Incorporated
Grambling, Louisiana**

I have audited the accompanying statement of financial position of Community Coordinating Council, Incorporated (a nonprofit organization) as of June 30, 2000, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Coordinating Council, Incorporated as of June 30, 2000, and the changes in net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Community Coordinating Council, Incorporated
Independent Auditor's Report
Page 2

A handwritten signature in cursive script that reads "Bobby Gray".

Bobby Gray
Certified Public Accountant

Grambling, Louisiana
December 11, 2000

FINANCIAL STATEMENTS

STATEMENT A

**COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2000**

Assets

Cash and cash equivalents	\$43,024
Fixed assets	24,436
	<hr/>
	\$67,460
	<hr/> <hr/>

Liabilities and Net Assets

Liabilities:

Accrued liabilities	3,050
Accounts payable	30,292
Due to State	9,682
	<hr/>
Total liabilities	43,024
	<hr/>

Net Assets:

Unrestricted:	
Investment in fixed assets	24,436
	<hr/>
Total unrestricted assets	24,436
	<hr/>
Temporarily restricted:	
	<hr/>
Total net assets	24,436
	<hr/>
Total liabilities and net assets	\$67,460
	<hr/> <hr/>

See accompanying notes to the financial statements.

STATEMENT B

**COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 2000**

UNRESTRICTED

UNRESTRICTED NET ASSETS

Support
Grants
Other support

TOTAL UNRESTRICTED SUPPORT	\$ -0-
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Net assets released from restrictions	
Restrictions satisfied by payments	140,318

TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	\$140,318
--	------------------

Expenses	
General and administrative expenses	36,297
Program expenses	104,021

Total expenses	140,318
----------------	---------

Change in unrestricted net assets	0
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TEMPORARILY RESTRICTED NET ASSETS

Grants

Governor's Office of Urban Affairs	140,318
Net assets released from restrictions	
Equipment acquisition	
Restrictions satisfied by payments	(140,318)

Change in temporarily restricted net assets	0
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Net assets at beginning of year	24,436
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Net assets at end of year	\$24,436
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See accompanying notes to financial statements.

STATEMENT C

**COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2000**

Change in net assets	
Adjustments to reconcile change in net assets	
Cash provided by operating activities:	
Decrease(increase) in grants receivable	14,708
Increase(decrease) in accounts payable/accrued liabilities	28,054
 Total adjustments	 ----- 42,762
 Net cash provided by operating activities	 -----
 Cash and cash equivalents at beginning of year	 ----- 262
 Cash and cash equivalents at end of year	 ----- 43,024 =====

See accompanying notes to the financial statements.

STATEMENT D

COMMUNITY COORDINATING COUNCIL, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 URBAN AFFAIRS AND DEVELOPMENT GRANT
 FOR THE YEAR ENDED JUNE 30, 2000

	General and Administrative	Program Services	Total Expenses
Other expenses			
Professional Fees-Accounting/Auditing	3,050		\$3,050
Building rental	\$4,900		\$4,900
Miscellaneous	15		15
Utilities	3,576		3,576
Postage and delivery	988		988
Supplies	1,474		1,474
Other Program expenses	15,250	\$104,021	119,271
Travel	376		376
Printing and reproduction	3,363		3,363
Insurance	3,305		3,305
Total functional expenses	\$36,297	\$104,021	\$140,318

See accompanying notes to financial statements.

**Community Coordinating Council, Incorporated
Grambling, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2000**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. NATURE OF OPERATIONS

The Community Coordinating Council, Incorporated is a non-profit organization which provides both educational and cultural enrichment opportunities to the youth of a four parish area including Bienville, Claiborne, Lincoln, and Union parishes. The organization was incorporated on July 25, 1997. The organization is recognized as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code.

Community Coordinating Council, Incorporated has three components under which it operates. The components are cultural enrichment and academic skills, civic responsibility and pride, and career counseling.

a. Cultural Enrichment and Academic Skills

This component is designed to enhance creativity, teach self-motivation, and identify procedures which will help youth experience greater success in school and develop excellent academic skills. The youth will have opportunity, through travel, to visit museums, historical sites, aquariums, the zoo, university lyceum activities, and other cultural programs throughout the State of Louisiana.

The Cultural Enrichment and Academic Skills component will also include sessions on Teen Pregnancy, Drug Awareness, and Self-Esteem. The ultimate goals are (1) to help our youth develop sound decision-making skills and social responsibility, (2) to help our youth avoid at-risk behavior, such as teen pregnancy, substance abuse, and school failure, (3) to help eradicate the use of drugs, school dropouts, and anti-social behavior, and (4) to help train the youth to act independently, be proud of their accomplishments, and approach new challenges with enthusiasm.

b. Civic Responsibility and Pride

This component will focus on promoting civic responsibility and pride. It will also teach them to know more about our state. The youth will be involved in the Youth Legislature Program which teaches high school students about the governmental legislative processes. This project will help shape the future of youth interested in the legal or political professions as well as research.

c. Career Counseling

The third component addresses valuable skills and techniques which help the youth to discover career opportunities. Sessions are held on (1) completing applications, (2) resume` writing, (3) interviewing, and (4) dressing for success. Students will have an opportunity to visit different businesses to gain hands-on experience for different careers.

2. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restriction. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Unrestricted net assets-Net assets which are subject to donor-imposed restrictions.

Temporarily restricted net assets-Net assets subject to donor-imposed restrictions which may or will be met, either by actions of the organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets-Net assets subject to donor-imposed restrictions that they be maintained permanently by the organization. Generally, the donors of these assets permit the organization to use all or part of the income earned on any related investments for general or specific purposes.

3. Public Support and Revenue

Revenue and public support consists primarily of state grants. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets over which the Board of Directors exercise discretionary control have been included in the General Fund.

4. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. The organization had no such estimates for the period ending June 30, 2000.

5. Cash and Cash Equivalents

The organization considers all highly liquid investments with a maturity of twelve months or less when purchased to be cash equivalents. Cash and cash equivalents, for purposes of the Statement of Cash Flows, exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest-bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The organization had no cash equivalents during the period under examination. As of June 30, 2000, Community Coordinating Council, Incorporated had cash totaling \$43,024 as follows:

Unrestricted	\$ 0.00
Temporarily Restricted	43,024
Permanently Restricted	<u>0.00</u>
Total Cash	<u>\$ 43,024</u>

6. Pension Plan

The organization does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System. All employees of the organization are members of the Social Security System. In addition to the employee's contribution of 7.65 percent, the agency contributes an equal amount to the Social Security System. Pension cost for the fiscal year was zero as there were no compensated employees.

7. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

B. ACCRUED LIABILITIES

At June 30, 2000, the organization had accrued liabilities totaling \$ 33,341.50 as follows:

Auditing services	\$ 2,800.00
Accounting services	250.00
Utilities	378.58
Printing/Reproduction	343.69
Rent	700.00
Other program expenses	28,419.77
Postage/Delivery	14.30
Other miscellaneous expense	250.00
Supplies	<u>185.16</u>
Total	<u>\$ 33,341.50</u>

The liabilities shown above were paid in full in the months of July and August, 2000.

C. GENERAL FIXED ASSETS

Fixed assets used in the non-profit organization are accounted for in the General Fund and are stated at cost. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer, if applicable. A summary of changes in general fixed assets for the year ended June 30, 2000 follows:

06/30/1999	\$ 24,436.00
Additions	0.00
Deletions	<u>0.00</u>
06/30/2000	<u>\$ 24,436.00</u>

No depreciation is taken on fixed assets.

D. BUDGET PRACTICES

The organization prepares an annual budget which is approved by the Board of Directors prior to submission to the granting authority. As a result, "budgeted to actual" comparative statements are presented as supplemental information.

Robby Gray

CERTIFIED PUBLIC ACCOUNTANT

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Community Coordinating Council, Incorporated

I have audited the financial statements of Community Coordinating Council, Incorporated (a non-profit organization) as of and for the year ended June 30, 2000, and have issued my report thereon dated December 11, 2000. I conducted my audit in accordance with 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.

Compliance

As part of obtaining reasonable assurance about whether Community Coordinating Council, Incorporated's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material affect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Community Coordinating Council, Incorporated's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the Legislative Auditor, management, and the state granting authority. However, this report is a matter of public record and its distribution is not limited.


Bobby Gray

Grambling, Louisiana
December 11, 2000

SUPPLEMENTAL INFORMATION

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana

SCHEDULE OF FUND DESCRIPTION
As of and for the Year Ended June 30, 2000

RESTRICTED FUND

STATE GRANT FUND

The State Grant revenues are used to provide cultural enrichment and academic skills, promote civic responsibility and pride, and provide career counseling. Funding of the program is provided by the State of Louisiana, Governor's Office of Urban Affairs and Development.

COMMUNITY COORDINATING COUNCIL, INC.
Schedule of Activities-Budget to Actual
Urban Affairs and Development Grant
June 30, 2000

	Budgeted	Actual	<u>Variance</u>
REVENUE			
Grant Revenue-Urban Affairs	\$150,000	\$140,318	\$9,682
<hr style="border-top: 1px dashed black;"/>			
Total Revenue	\$150,000	\$140,318	\$9,682
 EXPENSES			
Personnel-Travel	\$539	\$376	\$163
Operating Services	10,072	19,197	(9,125)
Supplies	1,500	1,474	26
Equipment	0	0	0
Other	137,889	119,271	18,618
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Total Expenses	\$150,000	\$140,318	\$9,682
Change in net assets	0	0	0
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See accompanying notes to financial statements.