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AUDIT REPORT
FOR
FISCAL YEAR ENDED JUNE 30, 1999

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 audited, or reviewed, 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 1-19-2000

**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, 1999

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana
Financial Statements and Independent Auditor's Report
As of and for the Year Ended June 30, 1999

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Robby Gray

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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, 1999, 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, 1999, 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



Bobby Gray
Certified Public Accountant

Grambling, Louisiana
December 14, 1999

FINANCIAL STATEMENTS

STATEMENT A

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1999

Assets

Cash and cash equivalents	\$262
Accounts receivable	14,708
Fixed assets	24,436
	\$39,406
	\$39,406

Liabilities and Net Assets

Liabilities:

Accrued liabilities	5,800
Accounts payable	9,170
	14,970
	14,970

Net Assets:

Unrestricted:

Investment in fixed assets	24,436
	24,436
	24,436

Temporarily restricted:

Total net assets	24,436
	24,436
	24,436

Total liabilities and net assets	\$39,406
	\$39,406
	\$39,406

See accompanying notes to the financial statements.

STATEMENT B

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 1999

	UNRESTRICTED
UNRESTRICTED NET ASSETS	
Support	
Grants	
Other support	
TOTAL UNRESTRICTED SUPPORT	0
Net assets released from restrictions	
Restrictions satisfied by payments	148,773
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	148,773
Expenses	
General and administrative expenses	44,866
Program expenses	89,198
Drug Program expenses	14,709
Total expenses	148,773
Change in unrestricted net assets	0
TEMPORARILY RESTRICTED NET ASSETS	
Grants	
Louisiana Department of Education	14,709
Governor's Office of Urban Affairs	134,064
Net assets released from restrictions	
Equipment acquisition	1,537
Restrictions satisfied by payments	(148,773)
Change in temporarily restricted net assets	1,537
Net assets at beginning of year	22,899
Net assets at end of year	24,436

See accompanying notes to financial statements.

STATEMENT C

**COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1999**

Change in net assets	
Adjustments to reconcile change in net assets	
Cash provided by operating activities:	
Decrease(increase) in accounts receivable	450
Decrease(increase) in grants receivable	(14,709)
Increase(decrease) in accounts payable/accrued liabilities	10,653
 Total adjustments	 ----- (3,606)
 Net cash provided by operating activities	 -----
 Cash and cash equivalents at beginning of year	 3,868
 Cash and cash equivalents at end of year	 ----- 262 =====

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, 1999**

	General and Administrative	Program Services	Total Expenses
Personnel costs			
Salaries and wages	21,716	19,414	41,130
Payroll taxes and other fringe benefits	1,663	1,485	3,148
Total personnel costs	23,379	20,899	44,278
Other expenses			
Accounting services	3,000		3,000
Auditing services	2,800		2,800
Building rental	4,200		4,200
Telephone	2,268		2,268
Utilities	921		921
Postage and delivery	2,138		2,138
Supplies		3,557	3,557
Equipment purchases	1,537		1,537
Janitorial services	95		95
Travel	1,565		1,565
Printing and reproduction		74	74
Field trips		20,803	20,803
Participant supplies		23,366	23,366
Charter transportation		20,499	20,499
Insurance	2,963		2,963
Total other expenses	21,487	68,299	89,786
Total functional expenses	44,866	89,198	134,064

See accompanying notes to financial statements.

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
GOVERNOR'S SAFE AND DRUG-FREE PROGRAM
FOR THE YEAR ENDED JUNE 30, 1999

EXPENSES:

Professional & Technical Services	\$9,478
Other Purchased Services	3,591
Supplies	1,640

Total Functional Expenses	\$14,709
	=====

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, 1999**

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 lyccum 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.

Community Coordinating Council, Incorporated
 Notes to the Financial Statements (continued)
 Page 3

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, 1999.

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, 1999, Community Coordinating Council, Incorporated had cash totaling \$262.00 as follows:

Unrestricted	\$ 0.00
Temporarily Restricted	262.00
Permanently Restricted	<u>0.00</u>
Total Cash	<u>\$ 262.00</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 \$3,147.98. The organization does not guarantee the benefits granted by the Social Security System.

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, 1999, the organization had accrued liabilities totaling \$ 14,970.00 as follows:

Auditing services	\$ 2,800.00
Accounting services	3,000.00
Utilities	161.96
Payroll liabilities	1,180.04
Rent	350.00
Other expense-Charter transportation	2,657.40
Telephone	630.98
Copier maintenance agreement	835.84
Accrued payroll	2,422.13
Supplies	<u>931.65</u>
Total	<u>\$ 14,970.00</u>

The liabilities shown above were paid in full in the months of July and August, 1999.

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, 1999 follows:

06/30/98	\$ 22,899.00
Additions	1,537.00
Deletions	<u>0.00</u>
06/30/99	<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

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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, 1999, and have issued my report thereon dated December 14, 1999. 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 14, 1999

SUPPLEMENTAL INFORMATION

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana

SCHEDULE OF FUND DESCRIPTION
As of and for the Year Ended June 30, 1999

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 and the Governor's Safe and Drug-Free Program.

COMMUNITY COORDINATING COUNCIL, INC.
Schedule of Activities-Budget to Actual
Urban Affairs and Development Grant
June 30, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
REVENUE			
Grant Revenue-Urban Affairs	136,000	134,064	1,936
<hr style="border-top: 1px dashed black;"/>			
Total Revenue	136,000	134,064	1,936
 EXPENSES			
Personnel-Salaries and wages	48,000	41,130	6,870
Personnel-Fringe benefits	4,092	3,148	944
Personnel-Travel	4,608	1,565	3,043
Operating Services	10,391	12,808	(2,417)
Supplies	0		0
Equipment	0		0
Other	68,909	75,413	(6,504)
<hr style="border-top: 1px dashed black;"/>			
Total Expenses	136,000	134,064	1,936
Change in net assets	0	0	0
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See accompanying notes to financial statements.

COMMUNITY COORDINATING COUNCIL, INC.
Schedule of Activities-Budget to Actual
The Governor's Safe and Drug-Free Program
June 30, 1999

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
REVENUE			
Grant Revenue	25,000	14,709	10,291
<hr style="border-top: 1px dashed black;"/>			
Total Revenue	25,000	14,709	10,291
 EXPENSES			
Professional & Technical Services	14,483	9,478	5,005
Other Purchased Services	6,722	3,591	3,131
Supplies	2,000	1,640	360
Indirect Costs	1,795		1,795
<hr style="border-top: 1px dashed black;"/>			
Total Expenses	25,000	14,709	10,291
Change in net assets	0	0	0
<hr style="border-top: 3px dashed black;"/>			

See accompanying notes to financial statements.