

**THE BOYS AND GIRLS CLUB OF  
NORTH CENTRAL LOUISIANA, INC.**

***Financial Statements***  
***For the Year Ended December 31, 2015***



**Boys and Girls Club of North Central Louisiana, Inc.**  
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**For the Year Ended December 31, 2015**

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# CAMERON, HINES & COMPANY

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Boys and Girls Club of North Central Louisiana, Inc.  
Ruston, Louisiana 71270

We have audited the accompanying financial statements of Boys and Girls Club of North Central Louisiana, Inc., (a nonprofit organization) which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Boys and Girls Club of North Central Louisiana, Inc., as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of functional expenses on page 11, and the schedule of compensation, reimbursements, benefits and other payments to the agency head on page 12, are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2016, on our consideration of Boys and Girls Club of North Central Louisiana, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Boys and Girls Club of North Central Louisiana, Inc.'s internal control over financial reporting and compliance.

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
June 29, 2016

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Statement of Financial Position**  
**For the Year Ended December 31, 2015**

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<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 381,665
Investments	51,436
Receivables	19,143
Prepaid Expenses	8,646
Furniture & Equipment, net	41,581
<b>TOTAL ASSETS</b>	<b><u>\$ 502,471</u></b>

<b>LIABILITIES AND NET ASSETS</b>	
<b>Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 27,732
<b>Total Liabilities</b>	<b><u>27,732</u></b>
<b>Net Assets</b>	
Unrestricted Net Assets	454,670
Temporarily Restricted Net Assets	20,069
Permanently Restricted Net Assets	-
<b>Total Net Assets</b>	<b><u>474,739</u></b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b><u>\$ 502,471</u></b>

The accompanying notes are an integral part of this financial statement.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Statement of Activities**  
**For the Year Ended December 31, 2015**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Revenues, Gains, And Other Support</b>			
<b>Contributions</b>			
Ruston Housing Authority	\$ -	\$ 36,000	\$ 36,000
Boys & Girls Club of America/OJP	-	32,500	32,500
AmeriCorp	-	31,287	31,287
Summer Feeding Service Program	-	265,195	265,195
United Way Services	-	128,293	128,293
City of Ruston	-	50,000	50,000
Individual, Corporate, and Other	64,397	230	64,627
Designated Contributions	-	189	189
Fundraisers	281,559	-	281,559
Camp Fees	27,241	-	27,241
Special Events	1,605	-	1,605
After School Program	26,291	-	26,291
Miscellaneous	179	-	179
<b>Total Revenues &amp; Gains</b>	<u>401,272</u>	<u>543,694</u>	<u>944,966</u>
<b>Net Assets Released From Restrictions</b>			
Satisfaction of Program Restrictions	<u>549,686</u>	<u>(549,686)</u>	<u>-</u>
<b>Total Revenues, Gains, and Other Support</b>	950,958	(5,992)	944,966
<b>Expenses:</b>			
Program Services	603,665	-	603,665
Support Services	199,851	-	199,851
Fundraising	90,817	-	90,817
<b>Total Expenses</b>	<u>894,333</u>	<u>-</u>	<u>894,333</u>
<b>Increase (Decrease) in Net Assets</b>	56,625	(5,992)	50,633
<b>Net Assets at Beginning of Year</b>	<u>419,270</u>	<u>26,061</u>	<u>445,331</u>
<b>Net Assets at Beginning of Year-Restated</b>	(21,225)	-	(21,225)
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 454,670</u>	<u>\$ 20,069</u>	<u>\$ 474,739</u>

The accompanying notes are an integral part of this financial statement.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2015**

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	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Granting Agencies and Contributors	\$ 985,649
Payments to Suppliers for Goods and Services	(449,962)
Payments to Employees	(408,104)
Payment of Payroll Taxes	(33,078)
Net Cash Provided (Used) by Operating Activities	94,505
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of Equipment	-
Increase in Investments	(51,436)
Net Cash Provided (Used) by Investing Activities	(51,436)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Net Cash Provided (Used) by Financing Activities	-
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	43,069
<b>Cash and Cash Equivalents at Beginning of Year</b>	338,596
<b>Cash and Cash Equivalents at End of Year</b>	\$ 381,665

**Reconciliation of Operating Income to Net Cash Provided  
by Operating Activities:**

Increase in Net Assets	\$ 50,633
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Non-Cash Contributions	(24,997)
Unrealized Investment Losses	3,772
Depreciation	12,298
(Increase) Decrease in Accounts Receivable	40,683
(Increase) Decrease in Prepaid Expenses	(8,646)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	20,762
Net Cash Provided (Used) by Operating Activities	\$ 94,505

The accompanying notes are an integral part of this financial statement.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2015**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Activities**

Boys and Girls Club of North Central Louisiana, Inc. was incorporated under the laws of the State of Louisiana on May 28, 1997. The club's principle office is in Ruston, Louisiana, and is engaged in helping youth of all backgrounds, especially those who are disadvantaged. The club is supported primarily through donor contributions, grants and other support from various organizations including the City of Ruston, Ruston Housing Authority, Boys & Girls Club of America, United Way, and the State of Louisiana.

**B. Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**C. Revenue**

The club receives a substantial portion of its revenue from federal, state and local agencies. Revenue recognition depends on the contract, usually on a pro-rata basis over the life of the contract.

**D. Contributions**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary 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.

**E. Restricted and Unrestricted Revenue and Support**

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a 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 and reported in the Statements of Activities as net assets from restriction.

**F. Donated Materials and Services**

Boys and Girls Club of North Central Louisiana, Inc. periodically receives donated materials and services. No amounts have been reflected in the financial statements for these materials and services.

**G. Cash Equivalents**

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.



**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2015**

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**H. Fixed Assets**

Boys and Girls Club of North Central Louisiana, Inc. follows the practice of capitalizing, at cost, all expenditures for fixed assets in excess of \$500. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Computer and equipment	5 years
Vehicles	5 years
Furniture and fixtures	7 years
Leasehold Improvements	15 years

**I. Functional Allocations of Expenses**

The costs of providing the various programs and other 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.

**J. 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 could differ from those estimates.

**K. Income Taxes**

Boys and Girls Club of North Central Louisiana, Inc. is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, Boys and Girls Club of North Central Louisiana, Inc. has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the years ended December 31, 2015.

The provisions of ASC 740-10 (Formerly FASB Interpretation No. 48 (FIN 48)) were adopted by the organization on January 1, 2009. The adoption of FIN 48 did not result in any changes to net assets or deferred income tax liabilities.

Accrued interest and penalties associated with uncertain tax positions are included as a component of the provision for income taxes. There were no unrecognized tax benefits at January 1, 2009. For the year ended December 31, 2015, there were no unrecognized tax benefits, or accrued interest and penalties.

The company files Form 990, an informational tax return in the U.S. federal tax jurisdiction. Federal tax returns prior to 2012 are closed.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2015**

**L. Reclassifications**

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

**2. RECEIVABLES**

Receivables include the following:

		<u>2015</u>
AmeriCorps Primary	\$	107
CAFP Grant		15,850
Other		3,186
<b>Total</b>	<b>\$</b>	<b><u>19,143</u></b>

**3. FURNITURE AND EQUIPMENT**

Furniture and equipment is summarized below:

		<u>Balance</u>		<u>Additions</u>		<u>Retirements</u>		<u>Balance</u>
		<u>12/31/2014</u>						<u>12/31/2015</u>
Furniture & Fixtures	\$	17,835	\$	-	\$	-	\$	17,835
Computers & Equipment		29,817		-		-		29,817
Vehicles		50,951		-		-		50,951
Buildings		1,302		-		-		1,302
Leasehold Improvements		17,230		-		-		17,230
<b>Total</b>	<b>\$</b>	<b><u>117,135</u></b>	<b>\$</b>	<b><u>-</u></b>	<b>\$</b>	<b><u>-</u></b>	<b>\$</b>	<b><u>117,135</u></b>
 Accumulated Depreciation	 \$	 <u>63,256</u>	 \$	 <u>-</u>	 \$	 <u>12,298</u>	 \$	 <u>75,554</u>
 Net Furniture & Equipment	 \$	 <u>53,879</u>	 \$	 <u>-</u>	 \$	 <u>12,298</u>	 \$	 <u>41,581</u>

Depreciation expense was \$12,298 for the year ended December 31, 2015.

**4. FACILITIES**

Boys and Girls Club of North Central Louisiana, Inc.'s facilities are provided by the City of Ruston's Parks and Recreation Department. No rent is paid under an agreement that began in January, 2005. The club is responsible for all occupancy costs and normal upkeep and maintenance.

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2015**

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**5. CONCENTRATION OF CREDIT RISK**

Boys and Girls Club of North Central Louisiana, Inc. maintains bank accounts at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). The club's cash balances at December 31, 2015 did not exceed federally insured limits.

**6. PENSION PLAN**

The Boys and Girls Club of North Central Louisiana, Inc. pays into a pension plan on behalf of the executive director and unit director, but does not administer the plan, nor is it responsible for payment of benefits. Contributions for year ended December 31, 2015 totaled \$18,250, Contributions for prior years totaled \$21,225. (Note 10) Administrative fees totaled \$800.

**7. RELATED PARTY TRANSACTIONS**

A board member is the official agent for the Club's independent insurance agency. During the year ended December 31, 2015, insurance premiums in the amount of \$882 were paid by the club.

**8. UNITED WAY PROGRAMS**

The Boys and Girls Club of North Central Louisiana, Inc. participates in the United Way of Northeast Louisiana's Partner Agency program. As a participant in the program, the club must be in compliance with various financial, legal and accountability standards set forth by United Way.

**9. FEDERAL FINANCIAL ASSISTANCE**

The club receives funding through various programs, such as the Boys & Girls Club of America as a subrecipient of funds provided by the Office of Justice Programs, and also through AmeriCorps. Grant expenditures for the year ended December 31, 2015 was as follows:

<u>Grantor</u>	<u>Grant Name/Number</u>	<u>Expenditures</u>
Boys & Girls Clubs of America	OJP 2014-34801	\$ 15,000
AmeriCorp	Primary 2015	31,287
<b>Totals</b>		<b>\$ 46,287</b>

**10. RESTATEMENT**

The Boys and Girls Club of North Central Louisiana, Inc. cleared an adjustment of \$21,225 for prior years pension plan expense with an adjustment through beginning net assets.

**11. SUBSEQUENT EVENTS**

Date of Management Evaluation

Management has evaluated subsequent events through June 29, 2016, the date on which the financial statements were available to be issued.

## **Supplemental Information**

**Boys and Girls Club of North Central Louisiana, Inc.**  
**Schedule of Functional Expenses**  
**For the Year Ended December 31, 2015**  
**(With Comparative Totals for 2014)**

**Schedule 1**

	Program Services	Support Services	Fund Raising	Totals	
				2015	2014
Accounting Fees	\$ -	\$ 4,175	\$ -	\$ 4,175	\$ 3,417
Board Expenses	-	3,690	-	3,690	5,661
Conferences & Meetings	-	-	-	-	4,224
Contract Labor	-	31,265	-	31,265	25,433
Computer Expenses	8,270	-	-	8,270	4,389
Depreciation	-	12,298	-	12,298	10,520
Designated Expenses	120	-	-	120	8,505
Fundraising Expenses	-	-	25,778	25,778	39,091
Office Expense	-	32,248	-	32,248	17,186
Organizational Dues	-	11,485	-	11,485	5,417
Other Human Resource Costs	68,217	14,944	10,954	94,115	52,555
Payroll Taxes	23,976	5,252	3,850	33,078	27,234
Program Expenses	37,210	-	-	37,210	66,363
Repairs & Maintenance	-	19,694	-	19,694	26,194
Resource Development	-	-	2,735	2,735	6,311
Salaries & Wages	295,804	64,800	47,500	408,104	339,982
Staff Training & Development	5,248	-	-	5,248	6,122
Summer Food Service Program	127,326	-	-	127,326	74,059
Sponsored Events	18,259	-	-	18,259	14,031
Transportation	19,235	-	-	19,235	22,472
<b>Totals</b>	<b>\$ 603,665</b>	<b>\$ 199,851</b>	<b>\$ 90,817</b>	<b>\$ 894,333</b>	<b>\$ 759,166</b>

See independent auditors' report.

**Boys and Girls Club of North Central Louisiana, Inc.  
Schedule of Compensation, Reimbursements, Benefits,  
and Other Payments to Agency Head  
For the Year Ended December 31, 2015**

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**Schedule 2**

**Agency Head:**

Executive Director - Mr. Eldonta' Osborne

**Purpose:**

Salary	\$ 72,000
Benefits - Payroll Taxes and Insurance	5,629
Travel	600
Reimbursements	2,100
<b>Total Compensation, Benefits and Other Payments</b>	<b><u>\$ 80,329</u></b>

See independent auditors' report.

# CAMERON, HINES & COMPANY

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

Board of Directors  
Boys and Girls Club of North Central Louisiana, Inc.  
Ruston, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Boys and Girls Club of North Central Louisiana, Inc., (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 29, 2016.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Boys and Girls Club of North Central Louisiana, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Boys and Girls Club of North Central Louisiana, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Boys and Girls Club of North Central Louisiana, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Cameron, Hines & Company (APAC)*

West Monroe, Louisiana  
June 29, 2016



**Boys and Girls Club of North Central Louisiana, Inc.  
Schedule of Findings and Questioned Costs  
For The Year Ended December 31, 2015**

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We have audited the financial statements of Boys and Girls Club of North Central Louisiana, Inc. as of and for the year ended December 31, 2015, and have issued our report thereon dated June 29, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of and for the year ended December 31, 2015, resulted in an unmodified opinion.

**Section I- Summary of Auditors' Reports**

**A. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control

Material Weaknesses \_\_\_ yes X no Significant Deficiencies \_\_\_ yes X no

Compliance

Compliance Material to Financial Statements \_\_\_yes X no

**B. Federal Awards – N/A**

**Internal Control**

Material Weaknesses \_\_\_yes \_\_\_no Significant Deficiencies \_\_\_yes \_\_\_no

Type of Opinion on Compliance  
For Major Programs

Unmodified \_\_\_ Modified \_\_\_  
Disclaimer \_\_\_ Adverse \_\_\_

Are their findings required to be reported in accordance with Title 2 CFR Part 200, Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F? N/A

**C. Identification of Major Programs: N/A**

Dollar threshold used to distinguish between Type A and Type B Programs.

Is the auditee a "low-risk" auditee, as defined by Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), subpart F: N/A

**Boys and Girls Club of North Central Louisiana, Inc.  
Schedule of Findings and Questioned Costs  
For The Year Ended December 31, 2015**

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**Section II- Financial Statement Findings**

**None**

**Section III-Federal Award Findings and Question Costs**

This section is not applicable for this entity.

**Boys and Girls Club of North Central Louisiana, Inc.  
Schedule of Prior Year Findings  
For the Year Ended December 31, 2015**

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**A. Report on Internal Control and Compliance Material to the Financial Statements**

**None**

**Management Letter**

No management letter was issued.