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Community Coordinating Council, Inc.
GRAMBLING, LOUISIANA

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION
As of And for The Year Ended June 30, 1998**

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 ~~MAY 17 1999~~

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana
Financial Statements
and Independent Auditor's Report
As of and for the Year Ended June 30, 1998

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- Accounting Services
- Tax Services

LOUIS R. BRADLEY

CERTIFIED PUBLIC ACCOUNTANT

(A Professional Corporation)

- Audit Services
- Computer Consultant

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American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants
Society of Arkansas Certified Public Accountants • Monroe Chamber of Commerce

Independent Auditor's Report

To the Board of Directors of
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, 1998, 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. Those 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, 1998, and the changes in its 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, Inc.
Grambling, Louisiana
Independent Auditor's Report
Page 2

A handwritten signature in cursive script that reads "Louis R. Bradley". The signature is written in black ink and is positioned above the printed name and title.

Louis R. Bradley
Certified Public Accountant

Monroe, Louisiana
October 22, 1998

FINANACIAL STATEMENTS

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1998

Assets

Cash and cash equivalents	\$ 3,868
Accounts receivable	450
Fixed Assets	22,899
	-
	-
	<u>27,217</u>

Liabilities and Net Assets

Liabilities:

Accrued Liabilities	4,318
Total liabilities	<u>4,318</u>

Net Assets:

Unrestricted:	
Investment in Fixed assets	<u>22,899</u>
Total unrestricted	<u>22,899</u>
Temporarily restricted:	<u>-</u>
Total net assets	<u>22,899</u>
Total liabilities and net assets	<u>\$ 27,217</u>

See accompanying notes to the financial statement.

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 1998

	UNRESTRICTED
UNRESTRICTED NET ASSETS	
Support	
Grants	\$ -
Other support	-
TOTAL UNRESTRICTED SUPPORT	<u>-</u>
Net assets released from restrictions	
Restrictions satisfied by payments	136,000
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	<u>136,000</u>
Expenses	
General and administrative expenses	68,860
Program expense	67,140
Total expenses	<u>136,000</u>
Change in unrestricted net assets	<u>-</u>
TEMPORARILY RESTRICTED NET ASSETS	
Grants	
Louisiana Department of Education	136,000
Net assets released from restrictions	
Restrictions satisfied by payments	<u>(136,000)</u>
Change in temporarily restricted net assets	<u>-</u>
Net assets as of beginning of year, as restated	-
Net assets as of end of year	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Statement of Cash Flows
For the Year Ended
June 30, 1998

	<u>AMOUNT</u>
Change in net assets	\$ -
Adjustments to reconcile change in net assets to net	
Cash provided by operating activities:	
Decrease (increase) in accounts receivable	(450)
Decrease (increase) in grants receivable	
Increase (decrease) in accounts payable/accrued liabilities	4,318
Total adjustments	
Net cash provided by operating activities	3,868
Cash and cash equivalents as of beginning of year	-
Cash and cash equivalents as of the end of year	\$ 3,868

See accompanying notes to financial statements.

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1998

	<u>General and Administrative</u>	<u>Program Services</u>	<u>Total Expenses</u>
Personnel Costs			
Salaries and wages	20,183	13,455	33,638
Payroll taxes and other fringe benefits	1,544	1,029	2,573
Total personnel costs	<u>21,727</u>	<u>14,484</u>	<u>36,211</u>
Other expenses			
Audit	3,000	-	3,000
Accounting	3,257	-	3,257
Building Rental	2,825	-	2,825
Telephone	1,442	-	1,442
Utilities	746	-	746
Postage	890	-	890
Office Supplies	8,382	-	8,382
Equipment Purchase	17,359	-	17,359
Janitorial Services	340	-	340
Travel	7,000	3,921	10,921
Printing	-	452	452
Repairs	-	321	321
Field Trips	-	19,825	19,825
Student Workers	-	3,000	3,000
Participant Supplies	-	10,837	10,837
Charter Buses	-	14,300	14,300
Insurance	1,892	-	1,892
	-	-	-
Total other expenses	<u>47,133</u>	<u>52,656</u>	<u>99,789</u>
Total Functional Expenses	<u><u>68,860</u></u>	<u><u>67,140</u></u>	<u><u>136,000</u></u>

See accompanying notes to financial statements.

Community Coordinating Council, Incorporated

Grambling, Louisiana

**Notes to the Financial Statement
As of and for the Year Ended June 30, 1998**

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. NATURE OF OPERATIONS

The Community Coordinating Council, Inc. (CCC) is a non-profit organization providing educational and cultural enrichment opportunities to the youth of Bienville, Claiborne, Lincoln, and Union Parishes. The organization was created on November 1, 1998. The organization is recognized under section 501 (c), (3), of the Internal Revenue Code.

The Community Coordinating Council, Inc. has three components under its umbrella called "the 3c's": The three 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 our youth experience greater success in school and develop excellent academic skills. The youth will have opportunity, through travel, to visit museums, historical sites, the aquarium, the zoo, university lyceum programs, and other cultural programs throughout the State of Louisiana.

The Cultural Enrichment and Academic Achievement component will also include sessions on Teen Pregnancy, Drug Awareness, and Self Esteem. Our ultimate goals are (1) to help our youth develop sound decision-making skills, 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, (4) to help train the youth to act independently, be proud of 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 governmental legislative processes. This project will help shape the future of youth interested in the legal or political professions.. The youth will participate in research.

c. Career Counseling

The third final component will address valuable skills and techniques that help the youth discover career opportunities. Sessions will be held on (1) Completing applications, (2) Resume' writing, (3) Interviewing, and (4) Dressing for Success. Students will have an opportunity to visit different business firms to gain hands on experiences 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 restrictions. Accordingly, net assets of the Foundation and changes therein are classified and reported as follows:

Unrestricted net assets—Net assets subject to donor-imposed stipulations.

Temporarily restricted net assets—Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Foundation 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 stipulations that they be maintained permanently by the Foundation. Generally, the donors of these assets permit the Foundation 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 mainly 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 has 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 estimates for the period ending June 30, 1998.

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 audit period. On June 30, 1998, Community Coordinating Council, Incorporated had cash totaling \$ 3867.75 as follows:

Unrestricted	\$ 0
Temporarily Restricted	\$ 3,867.75
Total Cash	<u>\$ 3,867.75</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 employees' contribution of 7.65 percent, the agency contributes an equal amount to the Social Security System. Pension cost for the year was \$2573.34. 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, 1998, the Organization had accrued liabilities totaling \$ 4318.01 as follows:

<u>Cost</u>	<u>Amount</u>
Audit	3,000.00
Equipment	665.08
Student Workers	52.00
Supplies	600.93
 TOTAL	 \$ <u>4,318.01</u>

The above liabilities were paid in July and August of 1998.

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, 1998, follows:

11/01/97	\$ -0-
Additions	22,899.00
Deletions	-0-
 6/30/98	 \$ <u>22,899.00</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 being submitted to the granting authority. As a result, "budgeted and actual" comparative statements are presented as supplemental information.

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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 Trustees of
Community Coordinating Council, Incorporated

I have audited the financial statements of Community Coordinating Council, Incorporated (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated October 22, 1998. 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

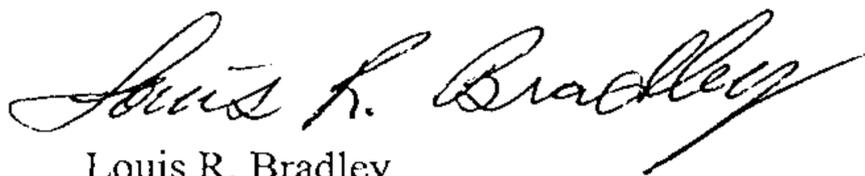
As part of obtaining reasonable assurance about whether Community Coordinating Council Incorporated's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect 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.

Community Coordinating Council, Inc.
Grambling, Louisiana
Internal Control Report
Page 2

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



Louis R. Bradley

Monroe, Louisiana
October 22, 1998

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana

SCHEDULE OF FUND DESCRIPTION
As of and for the Year ended June 30, 1998

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 rural development.

Community Coordinating Council, Inc.
 Schedule of Activities-Budget to Actual
 June 30, 1998

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
REVENUE			
Grant Revenue	\$ 136,000	\$136,000	-
Total Revenue	\$ 136,000	\$ 136,000	-
EXPENSES			
Personnel-Salaries	48,000	33,638	14,362
Personnel-Fringes	4,092	2,573	1,519
Personnel-Travel	1,270	10,971	(9,701)
Operating Service	10,020	6,172	3,848
Supplies	17,990	18,897	(907)
Equipment	27,688	17,359	10,329
Other	26,940	46,391	(19,451)
Total Expenses	136,000	136,000	-
Change in net assets	-	-	-

See accompanying notes to financial statements.