

**James Chapel Church of God in Christ  
More in the Middle**

**Financial Statements**

**December 31, 2003**

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 1-19-05

**WILLIAM E. DELOACH**  
Certified Public Accountant

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**William E. DeLoach**  
Certified Public Accountant

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To the Board of Directors  
James Chapel Church of God in Christ  
Amite, Louisiana

I have compiled the accompanying balance sheet of James Chapel Church of God in Christ-More in the Middle (a non-profit organization) as of December 31, 2003, and the related statement of activities then ended, in accordance with standards established by the Statements 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.

The organization is tax-exempt and is not subject to federal or state income taxes. Therefore, no provision or liability for federal and state income taxes has been included in these financial statements.

Management has elected to omit the statement of cash flows and substantially all of the disclosures required by generally accepted accounting principles. If the omitted statement and disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
Certified Public Accountant

November 30, 2004

James Chapel Church of God in Christ  
More in the Middle

Balance Sheet

December 31, 2003

**ASSETS**

|                          |                            |
|--------------------------|----------------------------|
| Current Assets           |                            |
| Cash-Checking            | \$ 39,047.02               |
| Due from Contractor      | 1,850.00                   |
| Total Current Assets     | <u>\$ 40,897.02</u>        |
| Non-Current Assets       |                            |
| Total Non-Current Assets | <u>\$ 0.00</u>             |
| Total Assets             | <u><u>\$ 40,897.02</u></u> |

**LIABILITIES & NET ASSETS**

|                                  |                            |
|----------------------------------|----------------------------|
| Current Liabilities              |                            |
| Due to James Chapel              | \$ 7,213.83                |
| Due to Director                  | 2,967.92                   |
| Accounts Payable                 | 0.36                       |
| Total Current Liabilities        | <u>\$ 10,182.11</u>        |
| Non-Current Liabilities          |                            |
| Total Non-Current Liabilities    | <u>\$ 0.00</u>             |
| Total Liabilities                | <u>\$ 10,182.11</u>        |
| Net Assets-Unrestricted          |                            |
| Net Assets-January 1             | (\$ 297.98)                |
| Change in Net Assets             | 31,012.89                  |
| Total Net Assets-December 31     | <u>\$ 30,714.91</u>        |
| Total Liabilities and Net Assets | <u><u>\$ 40,897.02</u></u> |

See accountant's compilation report.

James Chapel Church of God in Christ  
More in the Middle

Statement of Activities

For the Year Ended December 31, 2003

| <b>Revenues</b>                   |                     |
|-----------------------------------|---------------------|
| Rev. Grants                       | \$ 151,702.96       |
| Rev. Pregnancy Prevention         | 39,653.01           |
| Total Revenues                    | <u>191,355.97</u>   |
| <b>Expenses</b>                   |                     |
| Salary-Exec. Directors            | 52,495.21           |
| Worker's Comp. Ins.               | 2,291.00            |
| Banking Services                  | 758.75              |
| Bookkeeping                       | 3,700.00            |
| Custodial                         | 492.50              |
| Van Lease                         | 6,600.00            |
| Gas-Van                           | 2,670.41            |
| Insurance-Van                     | 1,665.00            |
| Transportation                    | 2,212.92            |
| Certified Teachers                | 26,496.52           |
| Tutors                            | 7,182.00            |
| PE Teacher                        | 2,120.00            |
| Field Trip-Monthly                | 3,255.90            |
| Data Specialist                   | 7,725.98            |
| Food                              | 9,307.68            |
| Supplies                          | 5,451.25            |
| Supplies-Office                   | 4,587.04            |
| Telephone                         | 2,682.77            |
| Utilities                         | 460.54              |
| License                           | 66.54               |
| Meeting Expenses                  | 919.01              |
| M/R Vehicle                       | 156.90              |
| Pregnancy Prevention              | 6,295.16            |
| Program Director                  | 1,261.00            |
| Internet                          | 28.90               |
| Monitoring                        | 5,491.10            |
| T. Robinson Foundation            | 3,969.00            |
| Total Expenses                    | <u>160,343.08</u>   |
| Change in Net Assets-Unrestricted | <u>\$ 31,012.89</u> |

See accountant's compilation report.

**William E. DeLoach**  
Certified Public Accountant

5516 Superior Drive Suite B  
Baton Rouge, Louisiana 70816-8022

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

Office 225-293-0372  
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bill@williamdeloachcpa.com

To James Chapel Church of God in Christ:

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of James Chapel Church of God in Christ, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about James Chapel Church of God in Christ's compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Federal, State, and Local Awards***

1. Determine the amount state award expenditures for the fiscal year, by grant and grant year.

Total of state award expenditures was \$160,343.

2. For each state award, I randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, I traced the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, I determined if the six disbursements were properly coded to the correct fund and general ledger account.

Six of the payments were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, I determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the executive director, officers, and the board.

### ***Meetings***

6. I examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

James Chapel Church of God in Christ is only required to post a notice of each meeting and the accompanying agenda on the door of the James Chapel Church of God in Christ office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion. However, the minutes indicated that meeting notices were published in the church's bulletins.

### ***Comprehensive Budget***

7. For all grants exceeding five thousand dollars, I determined that each state agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

James Chapel Church of God provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

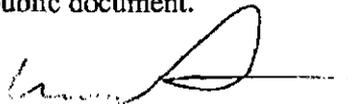
### ***Prior Comments and Recommendations***

8. I reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

There were no prior-year suggestions, recommendations, and/or comments since there were no prior engagements for James Chapel Church of God in Christ.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of James Chapel Church of God in Christ, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



William E. DeLoach, CPA

December 14, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Entities)

10-1-04 (Date Transmitted)

WILLIAM E. DELOACH, CPA  
5516 SUPERIOR DR. SUE.B  
BATON ROUGE, LA 70816  
(Auditors)

In connection with your review of our financial statements as of \_\_\_\_\_ 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 (date of completion/representation).

**Federal, State, and Local Awards**

We have obtained for you the amount of federal, state or a 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

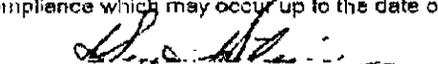
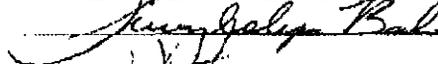
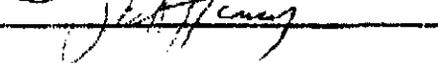
**Prior Year Comments**

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

Yes  No

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.

|   |           |           |      |
|---|-----------|-----------|------|
|  | Secretary | 10-21-04  | Date |
|  | Treasurer | 9-30-04   | Date |
|  | President | Apr 28-04 | Date |