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THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION

FINANCIAL STATEMENTS

DECEMBER 31, 1999

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 08-30-00

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VAN T. ENLOE, C.P.A.
9051 MANSFIELD ROAD, STE. B8
SHREVEPORT, LA 71118
[318] 603-0400

June 29, 2000

The Board of Commissioners
The Greater Shreveport Human Relations Commission
Shreveport, Louisiana

I have audited the accompanying statement of Financial Position of the Greater Shreveport Human Relations Commission, as of December 31, 1999, and the related statement of activities and changes in net assets, statement of functional expenses and the statement of cash flows for the year then ended. These financial statements are the responsibility of The Greater Shreveport Human Relations Commission'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 and with the financial and compliance standards of generally accepted government auditing standards, and Government Auditing Standards issued by the Comptroller General of the United States. 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.

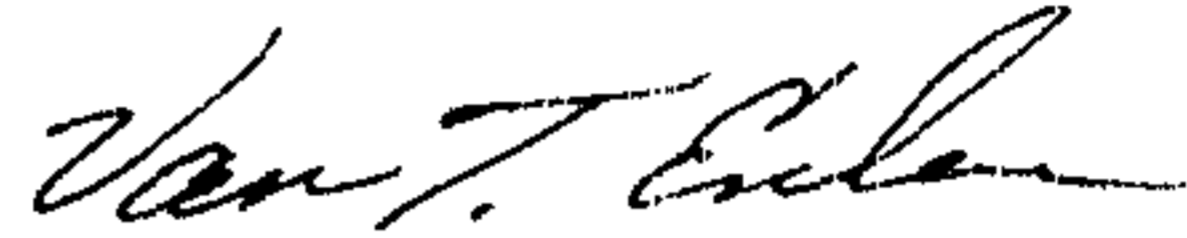
Because of limitations, I was unable to obtain certain documents, and test certain accounting controls. Accordingly, it was not practicable for me to extend my examination on the schedule of depreciation and the related accumulated accounts beyond the amounts previously recorded.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the working papers referred to in the preceding paragraph been accessible to satisfactory audit test, the financial statements referred to in the preceding paragraph present fairly, in all material respects, the financial position of The Greater Shreveport Human Relations Commission, as of December 31, 1999, and the changes in its net assets and cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supporting data included in this report (shown on pages 14 through 17) are presented for the 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 financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued my report dated June 29, 2000, on my consideration of The Greater Shreveport Human Relations Commission's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying financial statements have been prepared assuming that The Commission will continue as a going concern. As discussed in Note 3 to the financial statements, The Commission is economically dependent on the funding received from the City of Shreveport. Should The Commission fail to receive annual funding from the City of Shreveport, there is substantial doubt regarding The Commission's ability to continue as a going concern. Management is currently working to secure funding in the form of an annual grant from the City of Shreveport. The financial statements do not include any adjustments that result from the outcome of this uncertainty.



VAN T. ENLOE, C.P.A.
72-1210563

THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION Page 5
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 1999

A S S E T S

CURRENT ASSETS		
Cash	\$	20,480
Prepaid Expenses		392
Total Current Assets		20,572
FIXED ASSETS - on the basis of cost -		
Office Furniture and Equipment		6,314
Computer Equipment		5,198
Total Fixed Assets		11,512
Less: Allowances for Depreciation		10,566
Net Fixed Assets		946
TOTAL ASSETS	\$	21,818

L I A B I L I T I E S A N D N E T A S S E T S

CURRENT LIABILITIES		
Accounts Payable	\$	0
Accrued Expenses - 403(B)		150
Accrued Payroll Taxes		1,090
Contingencies		0
Total Current Liabilities		1,240
NET ASSETS		
Unrestricted Net Assets		20,578
TOTAL LIABILITIES AND NET ASSETS	\$	21,818

The accompanying notes are an integral part of these statements.

THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
 STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 1999

REVENUES

City of Shreveport Contract	\$	125,000
Grants		4,800
Interest		1,121
Other		8,533
Total Revenues		139,454

EXPENSES

Salaries and Wages		58,989
Payroll Taxes		9,441
Retirement		1,750
Seminar and conferences		422
Registration		85
Catering/Decorations		542
Speaker Honorarium		3,500
Entertainment services		2,351
Publications/Advertising		1,837
Awards/Gifts		381
Advertising		129
Printing and materials		10,971
Consultants and sub-contracts		2,948
Temporary labor		9,716
Insurance		12,575
Miscellaneous		1,540
Dues and subscriptions		467
Office supplies and expense		3,643
Postage		2,604
Accounting		4,300
Travel		792
Rent		11,851
Telephone		353
Repairs and maintenance		162
Committees		75
Equipment lease		2,180
Membership		350
Annual meeting cost		6,072
Depreciation		1,585
Total Expenses		151,611

CHANGE IN NET ASSETS

		\$(12,157)
NET ASSETS - BEGINNING OF YEAR		32,735
NET ASSETS - END OF YEAR		20,578

The accompanying notes are an integral part of these statements.

THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION Page 7
 STATEMENTS OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 1999

CASH FLOWS FROM OPERATING:

Cash received from contract	\$ 125,000
Cash received from fees, sponsorships, and grants	13,333
Interest received	1,121
Cash paid to suppliers and employees	(148,920)
Net cash provided by (used in) Operations	(9,466)

CASH FLOWS FROM INVESTING ACTIVITIES:

Capital Expenditures	0
Net cash used in (Provided by) investing activities	0

CASH FLOWS FROM FINANCING ACTIVITIES:

Financing	0
Net cash used in (Provided by) financing activities	0
Net increase (decrease) in cash and cash equivalents	(9,466)

CASH AND CASH EQUIVALENTS:

Beginning of period	29,946
End of period	\$ 20,480

Cash flows from operating activities:

Net Income (Loss)	\$ 21,905
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:	
Depreciation	1,585
Change in Prepaid Expenses	1,242
Change in Accrued Expenses	(136)
Net cash provided by (used in) operating activities	\$(9,466)

The accompanying notes are an integral part of these statements.

THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>PROGRAM</u> <u>SERVICES</u>	<u>MANAGEMENT</u> <u>& GENERAL</u>	<u>FUND--</u> <u>RAISING</u>	<u>TOTAL</u>
Salaries and Wages	\$ 39,326	19,663	0	58,989
Payroll Taxes	6,294	3,147	0	9,441
Retirement	1,167	583	0	1,750
Seminar and conferences	422	0	0	422
Registration	85	0	0	85
Catering/Decorations	542	0	0	542
Speaker Honorarium	3,500	0	0	3,500
Entertainment services	2,351	0	0	2,351
Publications/Advertising	1,837	0	0	1,837
Awards/Gifts	381	0	0	381
Advertising	129	0	0	129
Printing and materials	10,971	0	0	10,971
Consultants and sub-contracts	2,948	0	0	2,948
Temporary labor	0	9,716	0	9,716
Insurance	0	12,575	0	12,575
Miscellaneous	1,540	0	0	1,540
Dues and subscriptions	467	0	0	467
Office supplies and expense	0	3,643	0	3,643
Postage	2,000	604	0	2,604
Accounting	0	4,300	0	4,300
Travel	792	0	0	792
Rent	0	11,851	0	11,851
Telephone	133	220	0	353
Repairs and maintenance	0	162	0	162
Committees	0	75	0	75
Equipment lease	0	2,180	0	2,180
Membership	350	0	0	350
Annual meeting cost	<u>0</u>	<u>6,072</u>	<u>0</u>	<u>6,072</u>
Total: before depreciation	75,235	74,791	0	150,026
Depreciation	<u>0</u>	<u>1,585</u>	<u>0</u>	<u>1,585</u>
Total Expenses	<u><u>75,235</u></u>	<u><u>76,376</u></u>	<u><u>0</u></u>	<u><u>\$151,611</u></u>

The accompanying notes are an integral part of these statements.

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

The Greater Shreveport Human relations Commission (the "Commission") is a non-profit corporation incorporated in the State of Louisiana on August 17, 1993. The Commission is governed by a Board of Commissioners appointed by the Mayor of Shreveport and totaling fifteen individuals. The Commission's purposes are:

To advise, consult with and assist the City of Shreveport Officials and Departments on all matters involving prejudice or discrimination.

To be available to advise, consult with, and assist the Caddo Parish Commission, the Caddo Parish School Board, and other governing entities with jurisdiction in the Greater Shreveport Metropolitan area on all matters of prejudice and discrimination.

To do everything practicable which, in the judgment of the Board of Commissioners, should be done to eliminate prejudice and the practice of discrimination against individuals or groups because of race, color, creed, national origin, ancestry, disability, age, sexual orientation, or gender in metropolitan Shreveport, and to address and mitigate frictions in human relations in the interests of the public welfare of metropolitan Shreveport.

To develop skills in cross-cultural communication and understanding in metropolitan Shreveport.

To become a human relations resource to the community at large and its institutions, and identify other resources in metropolitan Shreveport.

To enlist the cooperation of various racial, religious and ethnic groups, community and labor organizations, business and industrial groups, fraternal and benevolent associations, media and other groups in metropolitan Shreveport in the programs and purposes of The Commission.

To plan, carry out, and assist in programs of neighborhood organizations to reduce group prejudice, tensions, disorder and discrimination in said neighborhoods and assist with citizen efforts to establish local neighborhood organizations.

To provide a public forum for concerns by receiving and investigating complaints, and to direct those complaints to appropriate authorities.

To cooperate with other agencies in effectuating the amelioration of group prejudice, tension, disorder, and discrimination.

Summary of Significant Accounting Policies:

The major accounting policies of The Commission are presented to assist the user in evaluating the accompanying financial statements.

- CONTINUED -

These notes are an integral part of the accompanying statements.

BASIS OF ACCOUNTING:

The Partnership uses the accrual method of accounting, recording revenues when earned and expenses when incurred for financial reporting purposes. The fiscal year ends December 31.

FIXED ASSETS:

Depreciation is provided on buildings and equipment using the straight-line method in amounts sufficient to write off the cost of such assets over their estimated useful lives.

Annual Depreciation rates used for computing depreciation were based on the following estimated useful lives:

	<u>Years</u>
Equipment	5-10
Furniture	5-10

Maintenance and repairs are charged against operations while renewals and betterments are capitalized.

At the time property and equipment is retired or disposed of, applicable amounts are removed from the asset and respective allowance accounts and the resulting profit and loss is transferred to the income account or, in the case of a trade, to adjust the cost of the asset.

FUNCTIONAL EXPENSES:

Functional expenses have been allocated between Program Services and Management and General Services based on an analysis of personnel time and space utilized for the related activities.

INCOME TAX:

The Commission is exempt from Federal income taxes under Section 501(C)(3) of the Internal Revenue Code. It is also recognized as tax-exempt by the State of Louisiana. There was no unrelated business income for the period ended December 31, 1999 which was not covered by this exemption.

NOTE 2 - SEMINAR AND CONFERENCE COSTS

The Commission incurred cost associated with its participation and sponsorship of various events and forums in keeping with its purpose. These expenses included Speaker fees and related travel costs, facilities use costs, catering costs, and advertising.

NOTE 3 - ECONOMIC DEPENDENCY

The Commission is funded by a one year contract with the City of Shreveport. The Commission received a renewal contract for 2000. However, no assurance was given beyond the 2000 contract. A significant detrimental impact on The Commission would occur should the City of Shreveport be unable or unwilling to renew The Commission's contract.

- CONTINUED -

These notes are an integral part of the accompanying statements.

NOTE 4 - COMMITMENTS

The Commission signed a new lease agreement for office facilities in the amount of \$ 891, due monthly for a period of 12 months, expiring on February 28, 2001.

The Commission entered into a non-cancelable rental agreement for the use of a copier. The terms of the rental agreement are \$ 198, due monthly, for a period of 60 months, beginning December 1996.

NOTE 5 - CONTINGENCIES

Although an extension was filed for tax year 1998, Federal form 990, there is no evidence that the return was filed. Penalties may be assessed for the late filing of this return.

NOTE 6 - BOOKS AND RECORDS

An accountant was engaged to do monthly bookkeeping and accounting for eight (8) months in 1999, (January thru August). The Commission has not engaged another and is preparing monthly summaries themselves without preparing a general ledger, creating a lack of auditable records.

NOTE 7 - SUMMARY OF GRANTS/CONTRACTS FUNDING

The Greater Shreveport Human Relations Commission was primarily funded through the following grants, fund-raiser and contract for the period January 1, 1999 to December 31, 1999.

Funding Source	Grant Contract Number	Grant Contract Period	Total Grant/ Contract	Support
City of Shreveport	-----	2/99 - 2/00	\$ 125,000	125,000
Grants				
Charles T. Beaird Foundation		12/99	2,000	2,000
La. Comm. Policing Institute		8/99	1,000	1,000
Harrah's Casino		9/99	1,800	1,800
Fund-raiser				
Better Together		9/99	583	583
UHR Conference		12/99	7,950	7,950
Total Grants and Contracts				\$ 138,333

These notes are an integral part of the accompanying statements.

SUPPORTING DATA (OTHER FINANCIAL INFORMATION)

VAN T. ENLOE, C.P.A.
9051 MANSFIELD ROAD, STE. B8
SHREVEPORT, LA 71118
[318] 603-0400

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 Greater Shreveport Human Relations Commission
Shreveport, Louisiana

I have audited the accompanying financial statements of The Greater Shreveport Human Relations Commission as of and for the year ended December 31, 1999, and have issued my report thereon dated June 26, 2000. I conducted my audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

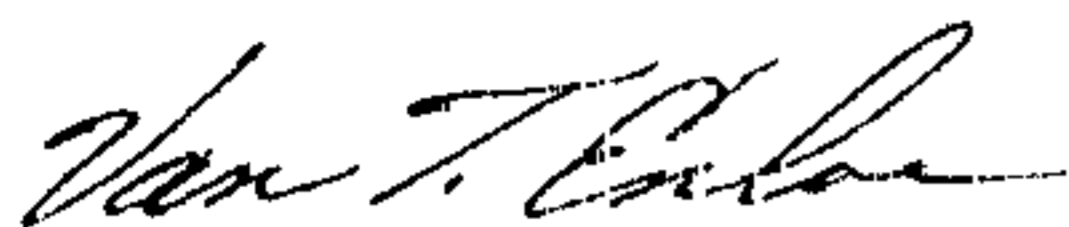
As part of obtaining reasonable assurance about whether The Greater Shreveport Human Relations Commission's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of the 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 test disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying Schedule of Findings and Questioned Costs.

Internal Control over Financial Reporting

In planning and performing my audit, I considered The Greater Shreveport Human Relations Commission'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. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect The Greater Shreveport Human Relations Commission's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs.

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, I believe that all the reportable conditions described above are material weaknesses'.

This report is intended for the information of The Greater Shreveport Human Relations Commission's management, federal awarding agencies and pass through entities. However, this report is a matter of public record and its distribution is not limited.



VAN T. ENLOE, C.P.A.
Shreveport, Louisiana
June 29, 2000

Section 1 - Summary of Auditor's Results

Financial Statements

Type of Auditor's report issued	Qualified
Internal Control over financial Reporting:	
Material weakness identified	Yes
Reportable conditions identified not considered to be material weakness	No
Noncompliance material to financial statement noted	Yes

Federal Awards

Internal Control over major programs:	
Material weakness identified?	Yes
Reportable conditions identified not considered to be material weakness	No
Type of auditor's report issued on compliance for major programs:	N/A
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section d10(a)	No
Identification of major programs:	None

Section II - Financial Statement Findings

Reportable Conditions and Material Weakness:

99-1 Late Income Tax Return

Condition: The organization did not file their 1998 Income Tax Return Form 990 with the Internal Revenue Service Center within the required time. An extension was filed for the 1998 return, but the return has not been filed.

Criteria: The Taxpayer Bill of Rights 2 passed in July 1996 requires that a non-profit organization complete form 990 and Schedule A, in accordance with Federal Law, the return should have been filed with the IRS on or before the 15th day of the fifth month after the close of the organization's fiscal year.

Effect: The organization could possibly be subjected to penalties.

Recommendation: The organization should ensure that all Federal returns are filed in a timely manner.

99-2 Accountant

Condition: The organization did not have an accountant prepare books and records after August 1999, from which time, no books were maintained.

Criteria: Internal controls should be in place that provide reasonable assurance that adequate accounting records are being maintained.

Effect: Because of the failure to prepare adequate books, adequate procedures and functions for appropriately assessing and applying accounting principles can not be performed.

Recommendation: The organization should ensure that adequate accounting records are prepared.

Section III - Federal Award Findings and Questioned Costs

Same as above.

Name of contact person: Joe Ann Akapan

June 29, 2000

Van T. Enloe, CPA



GREATER SHREVEPORT HUMAN RELATIONS COMMISSION



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• *President*
Wayne H. Bryant

• *Vice President*
Rasoul Nazermalek

• *Treasurer*
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• *Secretary*
Anita C. Blaufuss

• *Commissioners*
Nechiwaakwaang (Jerry) Fairbanks
Bessie D. Smith
Roxann Redesclaux-Johnson
Sophia LaFontant

• *Executive Director*
Joe Ann Dupard Akpan

Daniel G. Kyle, CPA, CFE
Office of Legislative Auditor
Post Office Box 94397
Baton Rouge, La. 70804-9397
RE: Management Corrective
Action Plan

Dear Mr. Kyle,

The Greater Shreveport Human Relations Commission is dedicated towards promoting unity, respect and understanding and eliminating discrimination against all individuals. On an ongoing basis we seek funding to achieve community harmony.

Per our 1999 audit, the Commission's (immediate) corrective action plan entails the following:

1. Hire a bookkeeper in order to insure that proper accounting principals are applied.
2. The 1998 form is in the process of being completed.
3. Establish policy/timelines to insure timely filing of form 990.

Meanwhile, please call if I can be of further assistance.

Sincerely,


Joe Ann Akpan
Executive Director