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LAFAYETTE, LOUISIANA
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**TRI-COMMUNITIES RESOURCES,
INCORPORATED**
Lafayette, Louisiana

Compiled Financial Statements
Year Ended June 30, 1973

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: **DEC 16 1973**
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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
TEI-Communities Resources, Incorporated

We have compiled the accompanying statement of financial position of Tei-Communities Resources, Incorporated (a nonprofit Organization) as of June 30, 1999 and 1997, and the related statements of activities, functional expenses and cash flows for the year then ended, in accordance with Statements on Standards 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 responsibility of a management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
December 1, 1999

TRI-COMMITTEE RESOURCES, INCORPORATED

STATEMENT OF FINANCIAL POSITION
June 30, 1988 and 1987

| | <u>1988</u> | <u>1987</u> |
|--|------------------------|------------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash | \$14,648 | \$21,648 |
| Interest bearing deposits | 25,049 | 50,808 |
| Receivables | - | 474 |
| Prepaid insurance | 437 | 1,208 |
| Prepaid rent | <u>373</u> | <u>-</u> |
| Total current assets | 40,487 | 74,138 |
| NONCURRENT ASSETS | | |
| Furniture and equipment, net of accumulated depreciation | <u>8,280</u> | <u>8,428</u> |
| TOTAL ASSETS | <u>\$48,767</u> | <u>\$82,566</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES | | |
| Accounts payable | 9,045 | 1,594 |
| NET ASSETS | | |
| Retained earnings | <u>\$2,324</u> | <u>\$2,188</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>\$48,767</u> | <u>\$82,566</u> |

See Accountants' report and notes to financial statements.

501-COMMUNITY RESOURCES, INCORPORATED

Statement of REVENUES
For the years ended June 30, 1998 and 1997

| | <u>1998</u> | <u>1997</u> |
|--|----------------|----------------|
| CHANGES IN UNRESTRICTED NET ASSETS | | |
| Support: | | |
| State grants | \$180,800 | \$187,488 |
| Other grants | 26,513 | 1,328 |
| Interest income | 3,947 | 190 |
| Miscellaneous income | <u>132</u> | <u>-</u> |
| Total unrestricted support | <u>211,392</u> | <u>190,006</u> |
| Expenses: | | |
| Functional Expenses - | | |
| Tutorial services | 78,877 | 88,887 |
| Homemaker services | 813 | 28,388 |
| Support services | 78,808 | 181,881 |
| Special meal program-Activities Arts Council | <u>-</u> | <u>28,888</u> |
| Total expenses | <u>158,498</u> | <u>325,184</u> |
| Decrease in unrestricted assets | (47,106) | (135,178) |
| NET ASSETS, beginning of year | <u>82,584</u> | <u>188,828</u> |
| NET ASSETS, end of year | \$ 35,478 | \$ 53,650 |

See accompanying report and notes to financial statements.

YRI-COMMUNITAS RESOURCES, INCORPORATED

Statement of Functional Expenses
 For the years ended June 30, 1998 and 1997

| | 1998 | 1997 |
|--|------------------|------------------|
| Tutorial Services: | | |
| In Service/Conference | \$ 994 | \$ 1,467 |
| Meetings | - | 889 |
| Other outreach services | 200 | 1,350 |
| Tutorials - Outreach Clinic | 74,803 | 88,323 |
| Supplies | 3,888 | 6,283 |
| Program Field Trips | - | 3,562 |
| Total Tutorial services | <u>\$ 79,885</u> | <u>\$ 98,974</u> |
| Homemaker Services: | | |
| Utility assistance | \$ 432 | \$ 7,326 |
| Meal assistance | - | 1,868 |
| Community Aids | - | 1,885 |
| Total Homemaker services | <u>\$ 432</u> | <u>\$ 11,079</u> |
| Support Services: | | |
| Youth Outreach Program | \$ - | \$ 328 |
| Licenses and Filing Fees | 5 | 88 |
| Depreciation Expense | 3,663 | 3,360 |
| Accounting | 3,148 | 3,860 |
| Clerical Services | - | 1,560 |
| Insurance Expense | 3,800 | 3,387 |
| Miscellaneous | 263 | 387 |
| Office Expense | 3,288 | 883 |
| Outside Services | 128 | 1,710 |
| Postage | 601 | 327 |
| Professional Services | 350 | 3,887 |
| Rent | 3,808 | 5,427 |
| Repairs & Maintenance | 874 | 458 |
| Research Consultant | - | 380 |
| Salaries - Administrative and Clerical | 47,267 | 83,231 |
| Supplies | - | 3,376 |
| Taxes | 4,118 | 58,400 |
| Telephone | 644 | 754 |
| Travel | 1,813 | 583 |
| Total | <u>\$ 78,608</u> | <u>\$181,881</u> |

See accountants' report and notes to financial statements.

TRI-COMMUNITY RESOURCES, INCORPORATED

Statement of Cash Flows
For the years ended June 30, 1988 and 1987

| | <u>1988</u> | <u>1987</u> |
|--|---------------|----------------|
| CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES | | |
| Decrease in net assets | \$ (28,280) | \$ (28,894) |
| Adjustments to reconcile increase in net assets to net cash provided by operating activities: | | |
| depreciation | 2,883 | 2,388 |
| changes in current assets and liabilities: | | |
| (increase) in receivables | 454 | (444) |
| decrease in prepaid items | 294 | - |
| (increase) in accrued liabilities | <u>(320)</u> | <u>(5,265)</u> |
| Net cash used by operations | (28,280) | (28,731) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Payments for furniture and equipment | <u>(430)</u> | <u>(2,888)</u> |
| Net decrease in cash and cash equivalents | (28,710) | (31,619) |
| CASH AND CASH EQUIVALENTS, beginning of year | <u>73,888</u> | <u>105,438</u> |
| CASH AND CASH EQUIVALENTS, end of year | \$ 45,178 | \$ 73,819 |

See accountants' report and notes to financial statements.

TRI-COMMISSIONER RESOURCES, INCORPORATED
Lafayette, Louisiana

NOTES TO FINANCIAL STATEMENTS

16) Summary of Significant Accounting Policies

A. ORGANIZATION

Tri-Commissioner Resources, Incorporated, a nonprofit corporation, was formed under laws of the State of Louisiana on July 25, 1974. The organization's primary mission is to provide after-school tutorial services with specific emphasis on homework completion and review, and to elevate participants' academic achievement in mathematics and language, and to provide a summer enrichment program for low and middle-income families of the community. Its purpose also includes provisions for job-trainee, drug and nutritional counseling for community youth as well as home-making assistance related services that greatly enhance the lives of the elderly, disabled and chronically unemployed.

B. FINANCIAL STATEMENT TERMINALION

In 1987, the Organization elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-profit Organizations."

Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As permitted by this new statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. As of June 30, 1988, the organization had only unrestricted net assets.

C. Basis of Accounting

The organization also elected to adopt SFAS No. 116 "Accounting for Contributions Received and Contributions Made", in 1987.

THE COMMUNITY RESOURCES, INCORPORATED
Baltimore, Maryland

(Notes to Financial Statements (Continued))

In accordance with SFAS No. 114, contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Those donor-restricted contributions whose restrictions, however, are not in the same reporting period are reported as unrestricted support.

The Organization reports gifts of furniture and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit donor stipulations about how those long-lived assets must be maintained, the Organization reports acquisitions of donor restrictions when the donated or acquired long-lived assets are placed in service. The Organization received no contributions for the year ended June 30, 1998.

D. Restrictions

Building and equipment are valued at historical cost and are being depreciated on a straight-line basis.

E. Income Taxes

The Organization is a non-profit corporation and is exempt from Federal income tax as an Organization described in Section 501(c)(3) of the Internal Revenue Code.

F. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

(10) Furniture and Equipment

The following is a summary of equipment at June 30, 1998:

| | |
|--------------------------------|--------------|
| Office furniture and equipment | \$11,875 |
| Less: accumulated depreciation | <u>7,863</u> |
| Net furniture and equipment | \$ 4,012 |

THE COMMUNITARIAN RESOURCES, INCORPORATED
Lafayette, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

(3) STATE GRANTS

The organization was awarded the following grants during the year ended June 30, 1988:

| | |
|---|-----------|
| Governors Office of Urban Affairs and Development | \$280,000 |
| | ***** |

(4) State Grants

During the year ended June 30, 1988, the Organization was awarded the following local grants:

| | |
|-----------------------------------|----------|
| Lafayette Consolidated Government | \$86,511 |
| | ***** |

SUPPLEMENTARY INFORMATION

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLIED BOARD-UPON PROCEDURES**

TO the Board of Directors
Tri-Communities Resources, Incorporated
Baton Rouge, Louisiana

We have performed the procedures included in the Louisiana Certified Public Accountants and enumerated below, which were agreed to by the management of Tri-Communities Resources, Incorporated and the Legislative Auditors, State of Louisiana, solely to assist the users in evaluating management's assertions about Tri-Communities Resources, Incorporated compliance with certain laws and regulations during the year ended June 30, 2011 included in the accompanying Louisiana Application Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$5,000, and determine whether such purchases were made in accordance with LAHSA 18:2011-2012 (the public bid law)

There were no expenditures made during the year for material and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$5,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by 199-000 40:1101-1104 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list including the noted information.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (I) were also included on the listing obtained from management in agreed-upon procedure (II) as immediate family members.

Some of the employees included on the list of employees provided by management (agreed-upon procedure (II)) appeared on the list provided by management in agreed-upon procedure (I).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Not applicable. The organization is not required to legally adopt a budget, either by State statute or by funding requirements.

Accounting and Reporting

6. Randomly select 5 disbursements made during the period under examination (50):

- (a) Trace payments to supporting documentation as to proper amount and payee.

We 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.

- (k) Determine if payments were properly coded to the general ledger account:

All six payments were properly coded to the correct general ledger account.

- (l) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Executive Director and the Chairman of the Board of Directors.

Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 411 through 412 (the open meetings law).

Tri-Community Resources, Incorporated is only required to post a notice of their meeting and the accompanying agenda on the door of the organization's office building. Management has asserted that such documents were properly posted and provided us with a copy of the agendas.

Bank

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted that no deposits appeared to be proceeds from bank loans, bonds, or like indebtedness.

Advances and Bonuses

10. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the Board for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which indicated payments were made to employees which would constitute bonuses, advances, or gifts.

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

This report is intended solely for the use of management of Tri-Continental Resources, Incorporated and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and terms responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Keller, Champagne, Slown & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
November 8, 1999

LOUISIANA ATTESTATION QUESTIONNAIRE

November 6, 1998

Kelley, Champagne, Starns & Rainey, LLC
Certified Public Accountants
124 East Deering
Lafayette, LA 70508

In connection with your compilation of our financial statements as of June 30, 1998 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Code, 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 November 6, 1998.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 18:213, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:0191-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1993, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

NOA Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:3, 44:7, 44:21, and 44:26.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:114, 24:161, and/or 24:92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 24:1418-A6-14:93.65.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:158, and AG opinion 79-238.

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 foregoing 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 acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

| | | | |
|----------------------------------|-----------|-----------------------|------|
| <u><i>Ronald Harrison</i></u> | Secretary | <u><i>11-6-98</i></u> | Date |
| <u><i>Walter E. Jolly</i></u> | Treasurer | <u><i>11-6-98</i></u> | Date |
| <u><i>Charles B. Johnson</i></u> | President | <u><i>11-6-98</i></u> | Date |