

COMMUNITY COORDINATING COUNCIL, INCORPORATED
GRAMBLING, LOUISIANA

AUDIT REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2004

BY

BOBBY GRAY
CERTIFIED PUBLIC ACCOUNTANT

Post Office Box 1213
2072 Martin Luther King Jr. Avenue
Grambling, Louisiana 71245

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 2-2-05

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana

Financial Statements
For the Year Ended June 30, 2004

TABLE OF CONTENTS

	<u>STATEMENTS</u>	<u>PAGE</u>
Independent Auditor's Report		1
Statement of Financial Position	A	3
Statement of Activities	B	4
Statement of Cash Flows	C	5
Statement of Functional Expenses	D	6
Notes to the Financial Statement		7
Independent Auditor's Report on Compliance and Internal Control over Financial Statements Performed in Accordance with Government Auditing Standards		11
Supplemental Information		
Schedule of Fund Description		14
Budget to Actual		15
Status of Prior Year Findings		16
Current Year Findings		17

Bobby Gray

CERTIFIED PUBLIC ACCOUNTANT

• Accounting Services

• Income Tax Services

• Management Advisory Services

Telephone: (318) 247-8000 • Fax (318) 247-8010 • 2072 Martin Luther King, Jr. Ave. • P. O. Box 1213 • Grambling, Louisiana 71245

American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants

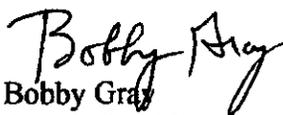
Independent Auditor's Report

Board of Directors
Community Coordinating Council, Incorporated
Grambling, Louisiana 71245

I have audited the accompanying statement of financial position of Community Coordinating Council, Incorporated (a nonprofit organization) as of June 30, 2004, and the related statements of activities and cash flows 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 auditing standards generally accepted in the United States of America. 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, 2004, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.


Bobby Gray
Certified Public Accountant
Grambling, Louisiana
December 30, 2004

FINANCIAL STATEMENTS

STATEMENT A

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2004

Assets	
Cash and cash equivalents	\$9,813
Accounts Receivable	-
Fixed assets	<u>24,436</u>
Total assets	<u><u>\$34,249</u></u>
Liabilities and Net Assets	
Liabilities:	
Accounts payable	\$ -
Total liabilities	<u>-</u>
Net Assets:	
Unrestricted:	
Unrestricted	9,813
Investment in fixed assets	<u>24,436</u>
Total unrestricted net assets	<u>34,249</u>
Temporarily restricted net assets:	
Total net assets	<u>34,249</u>
Total liabilities and net assets	<u><u>\$34,249</u></u>

See accompanying notes to financial statements.

STATEMENT B

COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF ACTIVITIES
JUNE 30, 2004

	UNRESTRICTED
Unrestricted Net Assets	
Support - Other:Project Gold	\$ 12,934
Support - Other:Pinkie Wilkerson Foundation	500
Total unrestricted support	13,434
Net assets released from restrictions	
Restrictions satisfied by payments	-
Total unrestricted support and reclassification	<u>13,434</u>
Expenses	
General and administrative expenses	-
Program expenses	9,035
Other supporting expenses	-
Total expenses	<u>9,035</u>
Adjustment for unfunded liability(net)	-
Change in unrestricted net assets	<u>4,399</u>
Temporarily Restricted Net Assets	
Grants	
Governor's Office of Urban Affairs	180,000
Net assets released from restrictions	
Restrictions satisfied by payments	(180,000)
Change in temporarily restricted net assets	<u>-</u>
Net assets at beginning of year	<u>29,850</u>
Net assets at end of year	<u><u>\$34,249</u></u>

See accompanying notes to the financial statements.

STATEMENT C

**COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2004**

Change in net assets	\$4,399
Adjustments to reconcile change in net assets	
Cash provided by operating activities:	
Decrease(increase) in receivables	0
Increase(decrease) in payables	0
	<hr/>
Total adjustments	0
	<hr/>
Net cash provided by operating activities	4,399
	<hr/>
Cash and cash equivalents at beginning of year	5,414
	<hr/>
Cash and cash equivalents at end of year	\$9,813
	<hr/>

See accompanying notes to the financial statements.

STATEMENT D

**COMMUNITY COORDINATING COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
URBAN AFFAIRS AND DEVELOPMENT GRANT
FOR THE YEAR ENDED JUNE 30, 2004**

	General and Administrative	Program Services	Total Expenses
Salaries	14,557	13,702	\$28,259
Fringe benefits	1,173	1,048	2,221
Travel	1,872	695	2,567
Operating Services	11,984	-	11,984
Supplies	789	9,971	10,760
Professional Fees-Auditing	3,000	-	3,000
Other expenses		120,673	120,673
Equipment	536		536
Total functional expenses	\$33,911	\$146,089	\$180,000

See accompanying notes to the financial statements.

**Community Coordinating Council, Incorporated
Grambling, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 2004**

**A. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING
POLICIES**

1. Nature of Activities

The Community Coordinating Council, Incorporated is a non-profit organization which provides both educational and cultural enrichment opportunities to the youth of a four-parish area including Bienville, Claiborne, Lincoln, and Union parishes. The organization was incorporated on July 25, 1997. The organization is recognized as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code.

Community Coordinating Council, Incorporated has three components under which it operates. The 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 youth experience greater success in school and develop excellent academic skills. The youth will have the opportunity, through travel, to visit museums, historical sites, aquariums, the zoo, university lyceum activities, and other cultural programs throughout the State of Louisiana.

The Cultural Enrichment and Academic Skills component will also include sessions on Teen Pregnancy, Drug Awareness, and Self-Esteem. The ultimate goals are (1) to help our youth develop sound decision-making skills and 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, and (4) to help train youth to act independently, be proud of their 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 the

governmental legislative processes. This project will help shape the future of youth interested in the legal or political professions as well as research.

c. Career Counseling

The third component addresses valuable skills and techniques which help the youth to discover career opportunities. Sessions are held on (1) completing applications, (2) resume' writing, (3) interviewing, and (4) dressing for success. Students will have an opportunity to visit different businesses to gain hands-on experience for different careers.

2. Financial Statement 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 restriction. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Unrestricted net assets-Net assets which are not subject to donor-imposed restrictions.

Temporarily restricted net assets-Net assets subject to donor-imposed restrictions which may or will be met, either by action of the organization 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 restrictions that they be maintained permanently by the organization. Generally, the donors of these assets permit the organization 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 primarily of state and federal grants. Grants and other contributions of cash and other assets are reported as

Community Coordinating Council, Incorporated
Grambling, LA.
Notes to the Financial Statements
Page 3

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 exercise 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 such estimates for the period ending June 30, 2004.

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 period under examination. As of June 30, 2004, Community Coordinating Council, Incorporated had cash totaling \$ 5,414 as follows:

Unrestricted	\$9,813
Temporarily restricted	0
Permanently restricted	0
Total cash	<hr/> \$ 9,813

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.

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,

Community Coordinating Council, Incorporated
Grambling, LA.
Notes to the Financial Statements
Page 4

certain costs have been allocated among the programs and supporting services benefited.

8. Income Taxes

The organization is a not-for-profit organization that is exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

9. Board of Directors' Compensation

The Board of Directors, is a voluntary board, therefore, no compensation has been paid to its members. Members may, however, be reimbursed for out-of-town travel expenses incurred on the organization's business.

B. Property and Equipment

Property and Equipment 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, 2004 is shown as follows:

Fixed Assets at June 30, 2003	\$ 24,436
Additions	0
Deletions	0
Fixed Assets at June 30, 2004	\$ 24,436

No depreciation is taken on fixed assets.

C Related Party Transactions

Per discussion with management and the governing board, and upon review of the minutes and check registers of the organization, no related party transactions existed in the period under audit.

Bobby Gray

CERTIFIED PUBLIC ACCOUNTANT

• Accounting Services

• Income Tax Services

• Management Advisory Services

Telephone: (318) 247-8000 • Fax (318) 247-8010 • 2072 Martin Luther King, Jr. Ave. • P. O. Box 1213 • Grambling, Louisiana 71245

American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants

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 Directors
Community Coordinating Council, Incorporated
Grambling, Louisiana

I have audited the financial statements of Community Coordinating Council, Incorporated (a non-profit organization) as of and for the year ended June 30, 2004, and have issued my report thereon dated December 30, 2004. I have conducted my 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.

Compliance

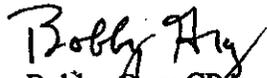
As part of obtaining reasonable assurance about whether Community Coordinating Council, Incorporated's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a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

This report is intended solely for the information and use of the audit committee, management, and others within Community Coordinating, Incorporated and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Bobby Gray CPA

Grambling, Louisiana
December 30, 2004

SUPPLEMENTAL INFORMATION

COMMUNITY COORDINATING COUNCIL, INCORPORATED
Grambling, Louisiana

SCHEDULE OF FUND DESCRIPTION
As of and for the Year Ended June 30, 2004

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 for the program is provided by the State of Louisiana, Governor's Office of Urban Affairs.

**COMMUNITY COORDINATING COUNCIL, INC.
BUDGET TO ACTUAL
URBAN AFFAIRS AND DEVELOPMENT GRANT
FOR THE YEAR ENDED JUNE 30, 2004**

	Budget	Actual	Variance Favorable(Unfav)
REVENUE:			
Governor's Office of Urban Affairs	\$180,000	\$180,000	\$ -
TOTAL REVENUE	\$180,000	\$180,000	\$ -
EXPENSES:			
Salaries	28,260	28,260	-
Fringe benefits	3,139	2,221	918
Travel	2,225	2,567	(342)
Operating services	14,160	11,984	2,176
Equipment	2,030	536	1,494
Supplies	17,490	10,760	6,730
Other expenses	112,696	123,672	(10,976)
	\$180,000	\$ 180,000	\$ -

Community Coordinating Council, Incorporated
Status of Prior Year Findings and Questioned Costs

There were no prior findings or questioned costs.

Community Coordinating Council, Incorporated

Current Year Findings and Questioned Costs

There are no current year findings or questioned costs.

LOUISIANA COMPLIANCE QUESTIONNAIRE
Project Uplift, Incorporated

December 30, 2004

Bobby Gray
Certified Public Accountant
Post Office Box 1213
2072 Martin Luther King Jr. Avenue
Grambling, LA. 71245

In connection with your audit of our financial statements as of June 30, 2004 and for then ended for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of December 30, 2004.

PART I. AGENCY PROFILE

1. Name and address of the organization.

Community Coordinating Council, Incorporated
Post Office Box 215
Ruston, Louisiana 71273

2. List names, addresses, and telephone numbers of entity officials.

See attached listing

3. Period of time covered by this questionnaire:

July 1, 2003 – June 30, 2004

4. Briefly describe the public services provided:

Varied and meaningful cultural and educational enrichment activities for the citizens of District 11.

5. Expiration date of current elected/appointed officials' terms.

06/30/2005

Part II. Federal, State, and Local Awards

6. We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes [] No []

7. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.

Yes [] No []

8. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.

Yes No []

9. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.

Yes No []

10. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.

Yes No []

11. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.

Yes No []

12. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.

Yes No []

13. We have complied with all applicable compliance requirements of all federal programs we administer, to include matters contained in the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and matters contained in the grant awards.

Yes No []

14. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.

Yes No []

15. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.

Yes No []

16. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes No []

Part III. Public Records

17. We are familiar with the Public Records Act and have made available to the public those records as required by LSA-RS 44:33.

Yes No []

Part IV. Open Meetings

18. 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 []

Part V. Budget

19. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No []

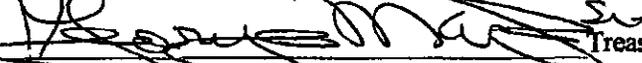
20. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes No []

21. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes No []

The previous responses have been made to the best of our belief and knowledge.

	BOARD MEMBER	
	Secretary DECEMBER 30, 2004	Date
	Treasurer DECEMBER 30, 2004	Date
	President	Date

Community Coordinating Council, Inc.
Mailing Address: P. O. Box 215, Ruston, La. 71273-0215
Physical Address: 302 West Arizona, Ruston, La. 71270
Phone: (318)255-3632
Fax: (318)255-3873
E-mail: cccincbellsouth.net

BOARD OF DIRECTORS-TERM OF OFFICE

<u>NAME</u>	<u>CURRENT TERM</u>	<u>OCCUPATION</u>
Fred Young, President 3233 Dutch Town Road Homer, Louisiana 71040 Phone: 318-548-2110 Fax: 318-927-2372	07-10-03 - 07-09-05	U. S. Post Office
George Mack, Treasurer Member 1206 Taylor Street Ruston, Louisiana 71270 Phone: 318-255-5917 Fax: n/a	07-10-03 - 07-09-05	Tax Preparer/School Board Member
Angela Robinson, Secretary 1219 Martin Luther King Drive Grambling, Louisiana 71245 Phone: 318-513-1580 Fax: 318-274-3761	07-10-03 - 07-09-05	Supervisor-Distant Learning Program
Lari Talbert, Board Member PO Box 1117 Ruston, Louisiana 71270 Phone: 318-251-5019 Fax: 318-251-8481	07-10-03 - 07-09-05	Administrative Assistant
Alvin Kendrick, Vice President 1838 Whaley Avenue Haynesville, Louisiana 71038 Phone: 318-624-1541 Fax: 318-624-1541	07-10-03 - 07-09-05	City Council Member