

**GREATER STARLIGHT BAPTIST CHURCH**

**Teen Pregnancy Prevention Initiative**

**Compilation of Financial Statements**

**And**

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

**JUNE 30, 2003**

David E. Moyle, CPA  
1312 Lakewood Drive  
Suite C  
Slidell, LA 70458

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 1.28.04

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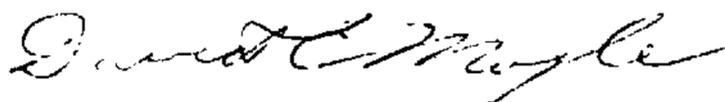
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To the Board of Directors of  
Greater Starlight Baptist Church,  
Teen Pregnancy Prevention Initiative

I have compiled the accompanying basic financial statements of the Greater Starlight Baptist Church – Teen Pregnancy Prevention Initiative (GSBC-TPPI), as of and for the year ended June 30, 2003 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 representation of management of the GSBC-TPPI. I have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated December 30, 2003, on the results of our agreed-upon procedures.



David E. Moyle, CPA  
December 30, 2003

**Greater Starlight Baptist Church**  
**Teen Pregnancy Prevention Initiative**  
**STATEMENT OF FINANCIAL POSITION**  
**June 30, 2003**

	<b>2003</b>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 1,293.30
Accounts receivable	19,130.67
<b>Total Current Assets</b>	<b>20,423.97</b>
<b>Total Assets</b>	<b>\$ 20,423.97</b>
 <b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Accounts Payable	\$ 13,328.53
Payroll liabilities	1,062.69
<b>Total Current Liabilities</b>	<b>14,391.22</b>
 <b>NET ASSETS</b>	
Unrestricted	6,032.75
<b>Total Net Assets</b>	<b>6,032.75</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 20,423.97</b>

**Greater Starlight Baptist Church**  
**Teen Pregnancy Prevention Initiative**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2003**

	<u>2003</u>
<b>UNRESTRICTED NET ASSETS</b>	
Support	
Government grants	\$ 74,820.30
Other program income	675.00
	<u>75,495.30</u>
Expenses	
Program Services	74,847.26
Supporting Services	39.00
	<u>74,886.26</u>
<b>Increase(decrease) in Unrestricted Net Assets</b>	609.04
<b>NET ASSETS AT BEGINNING OF YEAR</b>	5,423.71
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 6,032.75</u></u>

**Greater Starlight Baptist Church**  
**Teen Pregnancy Prevention Initiative**  
**STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2003**

	<b>2003</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Decrease in net assets	\$ 609.04
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
(Increase) decrease in operating assets	
Accounts receivable	(13,364.09)
Increase (decrease) in operating liabilities	
Payroll liabilities	(387.70)
Accounts Payable	13,328.53
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<b>185.78</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>185.78</b>
<b>BEGINNING CASH AND CASH EQUIVALENTS</b>	<b>1,107.52</b>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<b>\$ 1,293.30</b>

**Greater Starlight Baptist Church**  
**Teen Pregnancy Prevention Initiative**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**Year Ended June 30, 2003**

	Program Services	Supporting Services	Total
Compensation and related	\$ 47,160.96	\$ -	\$ 47,160.96
Professional services	5,302.24	-	5,302.24
Travel	206.48	-	206.48
Rent	2,400.00	-	2,400.00
Electric	-	-	-
Telephone	987.14	-	987.14
Postage and delivery	71.50	-	71.50
Film and Developing	207.07	-	207.07
Equipment and maintenance	1,113.87	-	1,113.87
Office supplies	984.80	-	984.80
Printing and reproduction	70.56	-	70.56
Summer Camp	3,570.17	-	3,570.17
Transportation	600.00	-	600.00
Program expenses	10,264.15	-	10,264.15
Other Expenses	1,908.32	39.00	1,947.32
<b>TOTAL</b>	<b>\$ 74,847.26</b>	<b>\$ 39.00</b>	<b>\$ 74,886.26</b>

**GREATER STARLIGHT BAPTIST CHURCH**  
**Teen Pregnancy Prevention Initiative**  
June 30, 2003

**Notes to Financial Statements**

Note 1: Summary of Significant Accounting Policies:

Nature of activities

The Greater Starlight Baptist Church, Teen Pregnancy Prevention Initiative (GSBC-TPPI) was formed under the provisions of the Louisiana Nonprofit corporation law. The Internal Revenue Service has recognized the organization as a publicly supported entity exempt from income tax under Section 501 (c)(3) of the Internal Revenue Code and is also exempt from Louisiana income tax. The GSBC-TPPI program provides weekly tutoring; leap preparation, computer training, drug education, and abstinence education, skits that imitate life, holding self-esteem/character-building seminars and culturally enhancing field trips. The goal is to fully develop social, cultural and academic skills of youth between the ages of eleven and nineteen and subsequently reduce the incidence of pregnancy, numbers of repeat pregnancies, numbers of out-of-wedlock births, drop out rates and juvenile crime rates.

Basis of Financial Statement Presentation

The GSBC-TPPI financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the GSBC-TPPI is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted net assets. The GSBC-TPPI's financial statements present only unrestricted net assets since there are no temporarily or permanently restricted net assets.

Cash and Cash Equivalents

The GSBC-TPPI considers all funds in bank accounts, money market accounts, or certificates of deposit with maturity of one year or less as cash or its equivalent.

Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value. Such assets are recorded as unrestricted support unless the donor imposes a restriction. Property and equipment purchases having value of less than \$500 are not recorded as an asset. All other property and equipment is depreciated using the straight-line method, over an appropriate life and recorded at cost. *There were no such donations for this period.*

### Income Taxes

The GSBC-TPPI is a non-profit corporation that is exempt from both Federal and Louisiana income taxes under Section 501(c)(3) of the Internal Revenue Code and R.S. 12:201 of Louisiana law.

### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Promise to Give

Contributions are recognized when the donor makes a promise to give to the GSBC-TPPI that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

### Contributed Services

The GSBC-TPPI received valuable services from its dedicated volunteers. However, these services are not recognized as revenue as they do not create non-financial assets, nor are they specialized services as described in SFAS NO. 116.

### Functional Expenses

The GSBC-TPPI presents a statement of functional expenses which detail expenses by natural accounts and program and supporting services.

### Contributions

The GSBC-TPPI also adopted SFAS NO. 116, "Accounting for Contributions Received and Contributions Made". In accordance with SFAS NO. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

### Note 2: Accounts Receivable

Accounts receivable represent receivables from government-funded grants. Due to the nature of the receivable, no allowance for uncollectibles is deemed necessary.

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Board of Directors of  
Greater Starlight Baptist Church  
Teen Pregnancy Prevention Initiative

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Greater Starlight Baptist Church – Teen Pregnancy Prevention Initiative Program (GSBC-TPPI), the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about GSBC-TPPI compliance with certain laws and regulations during the fiscal year ended June 30, 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 of state award expenditures for the fiscal year, by grant and grant year.

State of Louisiana-Office of Family Support – Teen Pregnancy Prevention Initiative

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.

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 proper authorities.

6. For the items selected in procedure 2: For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

I reviewed the previously listed disbursements for types of services allowed or not allowed. All disbursements were for approved budget items as per project budgets submitted to Office of Family Support.

Eligibility

I reviewed the previously listed disbursements for eligibility requirements. All disbursements were disbursed in accordance with approved budget items.

Reporting

I reviewed the previously listed disbursements for reporting requirements and found all disbursements to trace to submitted budget documents and revised documents.

For the programs selected for testing in item (2) that had been closed out during the period under review, I compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

There were no programs closed out during period.

**Meetings**

7. 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).

*GSBC-TPPI complied with the open meeting law.*

**Comprehensive Budget**

8. For all grants exceeding five thousand dollars, I determined that each applicable state grantor agency/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.

*GSBC-TPPI 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**

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

*In the prior year engagement, the GSBC-TPPI did not file their financial statements in accordance with state law in the allotted time period due to some miss communication with the state grantor agency. As per the attached letter from the management of GSBC-TPPI, the matter has been addressed and steps have been taken to see the matter does not happen in the future. GSBC-TPPI program has complied with state law for the current engagement.*

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, we 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 GSBC-TPPI, 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.

A handwritten signature in cursive script, appearing to read "David E. Moyle".

David E Moyle, CPA

December 30, 2003

## LOUISIANA ATTESTATION QUESTIONNAIRE

David E. Moyle, CPA  
1312 Lakewood Drive  
Suite C  
Slidell, LA 70458

In connection with your compilation of our financial statements as of June 30, 2003 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 December 4, 2003.

### Federal, State, and Local Awards

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

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 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.

<u><i>J. McCay Prog. Coord.</i></u>	Secretary _____	Date <u>12/12/03</u>
_____	Treasurer _____	Date _____
_____	President _____	Date _____