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THE EXTRA MILE, REGION VIII, INC.  
MONROE, LOUISIANA

FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION  
FOR THE YEAR ENDED  
JUNE 30, 1997

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 3-4-98

THE EXTRA MILE, REGION VIII, INC.  
JUNE 30, 1997

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December 11, 1997

## INDEPENDENT ACCOUNTANTS' REPORT

Board of Directors  
The Extra Mile, Region VIII, Inc.  
Monroe, Louisiana

We have compiled the accompanying balance sheet of The Extra Mile, Region VIII, Inc. (a non-profit corporation) as of June 30, 1997 and the related statement of income and retained earnings for the year then ended, and the accompanying supplementary information contained in Schedule I, 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 and supplementary information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company'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.

*Johnston, Ferry, Johnson & Associates, L.L.P.*

JOHNSTON, FERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

THE EXTRA HILL, REGION VIII, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF FINANCIAL POSITION  
 JUNE 30, 1987

**ASSETS**

Current Assets

Cash		39
Grants Receivable		<u>13,328</u>
<b><u>TOTAL CURRENT ASSETS</u></b>		<b>13,328</b>

Fixed Assets

Equipment	28,214	
Less Accumulated Depreciation	<u>(14,104)</u>	
<b><u>TOTAL FIXED ASSETS</u></b>		<b>13,928</b>
<b><u>TOTAL ASSETS</u></b>		<b><u>26,813</u></b>

**LIABILITIES**

Current Liabilities

Accounts Payable	<u>1,240</u>	
<b><u>TOTAL CURRENT LIABILITIES</u></b>		<b>1,240</b>

**NET ASSETS**

Unrestricted		<u>25,573</u>
<b><u>TOTAL NET ASSETS</u></b>		<b>25,573</b>
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>		<b><u>26,813</u></b>

See Accountants' Report.

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THE EXTRA MILE, REGION VIII, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 1997

UNRESTRICTED NET ASSETS

Support		
Grants		74,921
Contributions		<u>4,314</u>
<u>TOTAL SUPPORT</u>		79,235
Revenues		<u>-</u>
<u>TOTAL REVENUES</u>		-0-
<u>TOTAL SUPPORT AND REVENUES</u>		<u>79,235</u>
Expenses		
Program Services		
Support for Department of Health And Hospitals		65,351
<u>TOTAL PROGRAM SERVICES</u>		65,351
Support Services		
General and Administrative Fund Raising		10,190
<u>TOTAL SUPPORT SERVICES</u>		<u>10,190</u>
<u>TOTAL EXPENSES</u>		<u>75,541</u>
<u>INCREASE IN UNRESTRICTED NET ASSETS</u>		3,694
<u>NET ASSETS AT BEGINNING OF YEAR, AS REPORTED</u>		<u>21,000</u>
<u>NET ASSETS AT END OF YEAR</u>		<u>24,694</u>

See Accountants' Report.

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THE EXTRA MILE, MOSSON VIII, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 1987

	EXPENSE FOR DEPARTMENT OF HEALTH AND <u>HOSPITALS</u>	GENERAL AND ADMINISTRATIVE	TOTAL
Personal Services	37,814	5,777	42,591
Related Benefits	4,829	829	4,658
Travel	1,287	185	1,472
Operating Services	8,609	1,343	9,952
Supplies	4,916	1,079	7,995
Professional Services	<u>2,866</u>	<u>601</u>	<u>4,469</u>
Total Expenditures Before			
Depreciation	61,621	9,618	71,239
Depreciation	<u>2,120</u>	<u>574</u>	<u>4,304</u>
<u>TOTAL EXPENSE</u>	<u>85,351</u>	<u>18,178</u>	<u>103,529</u>

See Accountants' Report.

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ADDITIONAL INFORMATION

THE EXTRA MILE, REGION VIII, INC.  
 MONROE, LOUISIANA  
 STATEMENT OF EXPENDITURES - BY QUANTUM  
 FOR THE YEAR ENDED JUNE 30, 1997

	ORG STATE FUNDS	PROJECT RESPECT	SHOP-IN COSTS	OCED	TOTAL
Personal Services	39,000	-	4,861	130	42,791
related benefits	4,258	-	400	-	4,658
Travel	1,122	-	350	-	1,372
Operating Services	424	8,384	2,922	2,470	9,800
Supplies	470	-	1,918	-	2,388
Professional Services	100	1,218	3,150	-	4,468
Capital Assets	343	-	8,728	-	9,071
<b>TOTAL EXPENDITURES</b>	<b>43,127</b>	<b>9,322</b>	<b>21,229</b>	<b>2,600</b>	<b>76,321</b>

See Accountants' Report.

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- Banking & Financial Services

December 13, 1997

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To: Board of Directors  
The Extra Mile, Region VIII, Inc.

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of The Extra Mile, Region VIII, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The Extra Mile, Region VIII, Inc.'s compliance with certain laws and regulations during the year ended June 30, 1997, included in the accompanying Louisiana Auditiation 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 below 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 \$50,000, and determine whether such purchases were made in accordance with LSA-ss 38:2011-2016 (the public bid law).

We found no expenditures which were subject to the public bid law.

### 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 LSA-SS 42:1101-1124 (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.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management.

#### Budgeting

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

Management provided us with a copy of the original budget adopted by The Extra Mile.

6. Trace the budget adoption and amendments to the minute book.

We could not find in the minutes where the budget had been adopted and amendments to the budget had been approved.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:  
(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.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

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

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that The Extra Mile did approve the disbursements.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:13 (the open meetings law).

The agendas for meetings recorded in the minute book were distributed prior to meetings as required.

#### Bank

10. 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 no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Expenses

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

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

We were 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 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 the The Extra Mile, Region VIII, Inc. and the Legislative Auditor, State of Louisiana, 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. However, this report is a matter of public record and its distribution is not limited.

*Johnston, Perry, Johnson & Associates, L.L.P.*

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December 11, 1997

Board of Directors  
The Extra Mile, Region VIII, Inc.  
Monroe, Louisiana

We have applied agreed upon procedures in our report dated December 11, 1997 to The Extra Mile, Region VIII, Inc.

In connection with that report we have the following recommendations:

We recommend that the budget adoption and all amendments be recorded in the minutes of meetings.

Reply: The Extra Mile has already started to implement this recommendation.

If we can be of any additional help or information, please telephone us.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS