

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. However, this report is a matter of public record and its distribution is not limited.

Cook & Morehart

Cook & Morehart

Certified Public Accountants

September 18, 1997

COOK & MOHRHART

Chartered Public Accountants

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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
The Extra Mile, Region VII, Inc.
Shreveport, Louisiana

We have audited the financial statements of the The Extra Mile, Region VII, Inc. as of and for the year ended June 30, 1997, and have issued our report thereon dated September 18, 1997. We conducted our audit in accordance with generally accepted auditing standards 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 the The Extra Mile, Region VII, Inc.'s financial statements are free of material misstatement, we 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the The Extra Mile, Region VII, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

The Green Mills, Region III, Inc.
 Company Schedule of Activities
 June 30, 1997

	Consumer Receipts	Regional Fund Support	Early Retiree Subsidies	Booked and Not Booked	Prepaid Achievement and Liabilities	Personal Cost Rebate	General Donations	Total
Revenue and other support:								
Contributed revenue - grants								
Greenlines	1	20,079	24,017	24,018	25,199	11,824	44,888	\$ 106,028
Microbusiness	-	-	50	-	-	-	50,853	50,753
Incentive	-	-	1,959	-	-	-	478	1,428
Total	1	20,079	24,017	24,018	25,199	11,824	96,219	178
Total revenue and other support:	1	20,079	24,017	24,018	25,199	11,824	96,219	218,258
Expense:								
Salaries and wages	-	-	4,189	18,278	-	-	26,877	41,100
Prepaid taxes and benefits	-	-	506	2,892	-	-	4,428	2,878
Total	-	-	4,695	21,170	-	-	31,305	43,978
Operating activities	24,228	6,884	488	2,748	-	-	3,156	4,081
Members	-	6,884	18,881	148	17,489	181	4,543	78,114
Professional fees	-	183	2,403	1,262	-	-	2,848	31,047
Personal direct costs	-	248	452	-	599	325	1,156	2,289
Business materials	-	-	-	-	-	19,142	-	19,142
Other community programs	-	-	-	-	-	-	-	3,886
Benefits	448	1,677	1,148	959	-	-	22,817	26,051
Less an deposit of equipment	-	-	41	-	-	-	1,839	7,483
Total expense:	24,228	8,561	23,071	20,230	18,189	20,471	35,288	203,261
Change in net assets	2,152	350	11,478	4,190	3,890	1,218	4,748	12,880
Total assets by general administration	1	2,560	1,889	1,764	2,899	1,148	13,186	-
Net assets, as of beginning of year	2,472	6,884	8,238	-	-	11	20,437	36,441
Net assets, as of end of year	1	2,560	18,921	2,398	-	12	40,934	73,821

The First Mile, Region 02, Inc.
 Combining Schedule of Asseted Positions
 June 30, 2017

Category	General assets:	Regional Property Support Services	Early Outreach Services	Assisted and Long-Term Services	Personal Achievement and Leadership	Personal Care	General Operations	Total
	\$ 11,499	497	5,009	1,288	192	583	17,862	\$ 19,484
	16,386	2,460	6,973	2,673	2,108	2,578	6,661	49,887
	3,129	4,124	3,112	4,028	3,268	3,873	17,128	47,528
							41,373	89,211
	3,150	19,249	19,146	3,892	-	-	4,000	41,497
	2,450	2,565	9,389	1,950	-	-	4,000	19,454
	1,211	7,211	19,660	2,882	-	-	-	31,964
	4,811	11,285	38,823	8,726	2,268	3,173	4,111	100,601
		1,158	-	-	-	-	-	1,158
	193	84	7	7	-	1,288	-	1,569
	3,873	3,873	3,668	4,028	2,268	2,573	-	12,180
	3,418	3,693	3,662	4,023	1,268	3,173	-	19,647
	261	249	5,795	37	-	104	11,008	17,394
	-	-	-	-	-	-	16,924	16,924
	1,731	2,212	19,660	2,982	-	-	-	24,585
	3,864	1,888	19,871	3,288	-	382	41,813	70,401
	8,852	11,289	38,679	8,428	2,268	3,873	47,813	100,601

The Entre-Mix, Region VII, Inc.
 Notes to Financial Statements
 June 30, 1997
 (Continued)

(C) Leases

Entre-Mix leases space under an operating lease for use of its programs. Rental costs for the year ended June 30, 1997 on that lease was 18,260.

Entre-Mix has a commitment under this lease agreement of remaining noncancelable terms through October 15, 1997 of 1,760 a month.

(D) Designated Net Assets

Certain funds received by Entre-Mix have been designated for specific programs. The designated net assets at June 30, 1997 are as follows:

HWBMS-CD	4	1,235
HWBMS-I		680
HWBMS-C		670
WB Coalition		3,470
SMIC		500
Breakaway Support		340
Breakaway Natchitoches		840
FTC Blount		350
Faces Treatment Center		340
Maroon Bay	1	71
Challenge		1,510
MADH		60
Minden Mental Health		60
Melrose Place		81
YESTA (Support)	1	180
One Church One Addict		80
OWS Advisory		110
HWBMS Phase		91
March of Dimes		552
	<u>4</u>	<u>10,894</u>

The Erie Mills Region III, Inc.
 Notes to Financial Statements
 June 30, 1987
 (Continued)

(C) **Grant Receivables**

Various funding sources provide reimbursement of allowable costs and payment on bills of service in connection with providing services under contracts or agreements. This balance represents amounts due from funding sources at June 30, 1987, but received after that date.

(D) **Due To and Due From Other Funds**

The following schedule represents amounts due to and due from other funds at June 30, 1987:

	Due From Other Funds	Due To Other Funds
General Operations	17,129	--
Consumer Care Resource Funds	--	2,275
Regional Family Support Services	--	2,874
Daily Outreach Activities	--	2,000
Alcohol and Drug Abuse Services	--	4,080
Personal Achievement and Leadership	--	2,080
Personal Short Needs	--	2,721
	<u>\$ 17,129</u>	<u>\$ 17,129</u>

(E) **Property and Equipment**

Property and equipment consist of the following:

	Estimated Depreciable Life	Purchased With State Funds	Purchased With Federal Funds	Total
Furniture and equipment	6-7 years	\$ 8,300	\$ 26,857	\$ 35,157
Accumulated depreciation		(8,300)	(13,224)	(21,524)
Net investment in property and equipment		<u>\$ 0</u>	<u>\$ 13,633</u>	<u>\$ 13,633</u>

Depreciation expense for the year ended June 30, 1987 was \$7,462.

(F) **Contractual Revenue - Grants**

During the year ended June 30, 1987, The Erie Mills received contractual revenue from federal and state grants in the amount of 1,195,488. The continued existence of these funds is based on annual contract renewals with various funding sources.

(Continued)

The Extra Mile, Pajaro, CA, Inc.
Notes to Financial Statements
June 30, 1997
(Continued)

G. Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The State of Louisiana and the federal government have a reversionary interest in property purchased with state and federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to state and federal regulations.

H. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the substance and/or nature of any donor restrictions.

Contractual grant revenue is reported as unrestricted support due to the restriction placed on these funds by the funding source being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

I. Retirement Obligations

The employees of Extra Mile are members of the Social Security System. There are no other retirement plans available through Extra Mile.

(2) Concentrations of Credit Risk

Financial instruments that potentially subject The Extra Mile to concentrations of credit risk consist principally of temporary cash investments and grant receivables. Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 1997, The Extra Mile had no significant concentrations of credit risk in relation to grant receivables. The Extra Mile maintains cash balances at several financial institutions, accounts of each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As June 30, 1997 there were no uninsured balances at these institutions. As of June 30, 1997, The Extra Mile had no significant concentrations of credit risk.

(Continued)

The Extra Mile, Region VII, Inc.
Notes to Financial Statements
June 30, 2007
Continued

Personal Achievement and Leadership (PAL) – Account: for the Personal Achievement and Leadership Course contract, a program designed to develop an experiential course helping youth to complement and reinforce their decision to remain alcohol- and drug-free and further develop their personal, social, and conflict resolution skills. Funding is provided by federal funds from the State of Louisiana, Department of Health & Hospitals, Office of Alcohol and Drug Abuse.

B. Basis of Accounting

The financial statements of Extra Mile have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

C. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its 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.

D. Income Tax Status

The Extra Mile is a tax exempt organization as described in Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as an organization other than a private foundation. The Extra Mile, therefore, is not subject to income taxes. However, income from certain activities not directly related to The Extra Mile's tax-exempt purpose is subject to taxation as unrelated business income. The Extra Mile had no such income for this audit period.

E. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

The Extra Mile's cash, as stated for cash flow purposes, consists of interest-bearing bank accounts. The Extra Mile has no other assets that are considered cash equivalents.

Continued

111 Summary of Significant Accounting Policies

B. Nature of Activities

The Extra Mile, Region VI, Inc. (Extra Mile) is a nonprofit corporation under the laws of the State of Louisiana. Extra Mile was established to provide volunteer coordination and support services for the Offices of Mental Health, Developmental Disabilities and Substance Abuse. The following programs are administered by Extra Mile with their approximate percentages of total revenue:

General Operations (29%) – Accounts for The Extra Mile contract and the overall operations of the agency including volunteer recruitment and fundraising efforts. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, and other miscellaneous revenues.

Consumer Care Resource Funds (12%) – Accounts for the Interagency Service Coordination contract, which is a source of funding for atypical expenditures necessary to meet extraordinary (insurance) needs of emotionally and behaviorally impaired children. Funding is provided by federal funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

Daily Outreach Activities (17%) – Accounts for the Green Harbor and Locker Club contracts, which provide for the operation of a consumer-managed day-in center for mentally ill adults where they can improve their social skills and be integrated into the community. Funding is provided by federal and state funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health, and Department of Social Services, Office of Community Services.

Regional Family Support Services (8%) – Accounts for The Regional Family Support contract, a program to assist families to care for and live with a child or adolescent who has an emotional, behavioral or mental disorder. Funding is provided by federal funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health.

Alcohol and Drug Abuse Services (10%) – Accounts for the Family Empowerment Project, which provides for the operation of adolescent alcohol and drug abuse services. Funding is provided by federal funds from The State of Louisiana, Department of Social Services, Office of Community Services.

Personal Client Needs (8%) – Accounts for the Client Specific Needs contract, which provides for the acquisition of items related to personal client needs identified to allow individuals with mental retardation and/or developmental disabilities to live as independently as possible in the community. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, Division of Citizens With Developmental Disabilities.

(Continued)

The First Mile, Region 18, Inc.
Statement of Cash Flows
For the Year Ended June 30, 1997

Operating activities:

Change in net assets	1	12,383
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		3,482
Loss on disposal of equipment		81
Increase (decrease) in operating assets:		
Grant receivables	1	13,181
Increase (decrease) in operating liabilities:		
Accounts payable	1	10,833
Other liabilities	1	150
Net cash used in operating activities		(4,418)

Investing Activities:

Payments for property and equipment	1	12,144
Net cash used in investing activities		1 12,144

Net (decrease) in cash 1 18,523

Cash as of beginning of year 28,807

Cash as of end of year 10,804

The accompanying notes are an integral part of the financial statements.

The Green Hills, Region VII, Inc.
 Statement of Activities
 For the Year Ended June 30, 1997

	<u>Unaudited</u>
Revenues and Other Support:	
Contractual revenue – grants	\$ 195,405
Donations	28,730
Miscellaneous	1,620
Interest	718
Total revenues and other support	<u>218,453</u>
Expenses:	
Consumer care resource funds	25,271
Regional family support services	30,280
Early outreach activities	21,814
Alcohol and drug abuse services	20,854
Personal achievement and leadership	18,169
Personal client needs	18,860
General operations	78,288
Total expenses	<u>208,587</u>
Change in net assets	11,182
Net assets as of beginning of year	68,418
Net assets as of end of year	<u>\$ 79,600</u>

The accompanying notes are an integral part of the financial statements.

The Delta Mills, Region III, Inc.
 Statement of Financial Position
 June 30, 1987

Assets

Current assets:

Cash	\$	10,404
Grant receivable		40,167
Due from other funds		<u>32,338</u>
Total current assets		82,911

Property and equipment:

Property and equipment		41,267
Accumulated depreciation		<u>18,824</u>
Net property and equipment		22,443

Total Assets

\$ 105,044

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$	1,168
Other liabilities		1,000
Due to other funds		<u>17,180</u>
Total current liabilities		19,348

Net assets:

Restricted:		
Operating		37,294
Designated for specific programs		40,904
Fixed assets		<u>22,443</u>
Total net assets		100,641

Total Liabilities and Net Assets

\$ 105,044

The accompanying notes are an integral part of the financial statements.

COOK & MOOREHEAD

Chartered Public Accountants

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MEMBER OF THE AUSTRALIAN INSTITUTE OF ACCOUNTANTS**Independent Auditors' Report****To the Board of Directors
The Extra Mile, Region VII, Inc.**

We have audited the accompanying statement of financial position of The Extra Mile, Region VII, Inc., a nonprofit organization, as of June 30, 1987, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of The Extra Mile, Region VII, Inc. as June 30, 1987, and the changes in its net assets and its cash flows for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 10, 1987 on our consideration of the The Extra Mile, Region VII, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying information on pages 18-19 is presented for additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Cook & Moorehead
Cook & Moorehead
 Chartered Public Accountants
 September 10, 1987

The Extra Mile, Region VI, Inc.

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The Extra Mile, Begley VII, Inc.
Shreveport, Louisiana

Financial Statements

June 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, and to 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 SEP-2-1968

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