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The Eaux Min. Region VE, Inc.  
Share Report, Louisiana

Financial Statements

June 30, 1981

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 MAR 05 1991

The Delta Mills, Region #B, Inc.

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**COOK & MOREHEAD**

*Certified Public Accountants*

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BARBARA STEIN, CPA  
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**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, 1990, 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 Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nongovernmental Organizations. 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. at June 30, 1990, 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 a report dated October 2, 1990 and shown on pages 18-21 on our consideration of The Extra Mile, Region VII, Inc.'s internal control structure and a report dated October 2, 1990 and shown on page 18 on its compliance with laws and regulations.

The accompanying information on pages 11-12 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 & Morehead  
Certified Public Accountants  
October 2, 1990

The Extra Mile, Region VI, Inc.  
Statement of Financial Position  
June 30, 1998

Assets

Current assets:

Cash	\$ 28,007
Grant receivables	37,000
Due from other funds	<u>18,288</u>
Total current assets	73,295

Noncurrent assets:

Property and equipment	54,151
Accumulated depreciation	<u>1 18,288</u>
Total noncurrent assets	35,863

Total Assets

\$ 109,158

Liabilities and Net Assets

Current liabilities:

Accounts payable	\$ 11,860
Other liabilities	1,317
Due to other funds	<u>18,288</u>
Total current liabilities	<u>31,465</u>

Net assets, restricted:

Unrestricted:

Operating	28,400
Designated for specific programs	13,258
Fixed assets	<u>13,760</u>

Total net assets

55,418

Total Liabilities and Net Assets

\$ 109,158

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

The Extra Mile, Region VI, Inc.  
Statement of Activities  
For the Year Ended June 30, 1998

	<u>Unrestricted</u>
<b>Revenues, Gains and Other Support:</b>	
Contractual revenue - grants	\$ 198,888
Donations	17,848
Miscellaneous	2,744
Interest	855
	<u>220,335</u>
<b>Total revenues and other support</b>	<u>220,335</u>
<b>Expenses:</b>	
Economer care resource funds	35,291
Daily outreach activities	38,551
Regional family support services	18,771
Alcohol and drug abuse services	10,382
Personal client needs	10,688
General operations	69,684
	<u>173,367</u>
<b>Total expenses and losses</b>	<u>173,367</u>
Change in net assets	46,968
Net assets as of beginning of year	53,291
Net assets as of end of year	<u>\$ 100,259</u>

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

The Extra Mile, Region VI, Inc.  
Statement of Cash Flows  
For the Year Ended June 30, 1998

Operating activities

Change in net assets	+	5,027
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		8,543
Loss on disposal of equipment		352
(Increase) decrease in operating assets:		
Inventories	(-)	4,838
Increase (decrease) in operating liabilities:		
Accounts payable		8,888
Other liabilities	(-)	100
Net cash provided by operating activities		75,993

Investing Activities

Payments for property and equipment	(-)	2,800
Net cash used in investing activities	(-)	2,800

Net (Increase) in cash and cash equivalents		12,691
Cash and cash equivalents as of beginning of year		14,308
Cash and cash equivalents as of end of year		26,999

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

The Extra Mile, Region VII, Inc.  
Notes to Financial Statements  
June 30, 1995

(9) Summary of Significant Accounting Policies

1. Nature of Activities

The Extra Mile, Region VII, 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 (37%)** - Accounts for The Extra Mile contract and the overall operations of the agency including volunteer recruitment and fund-raising efforts. Funding is provided by state funds from the State of Louisiana, Department of Health and Hospitals, and other miscellaneous revenues.

**Regional Family Support Services (11%)** - 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.

**Daily Outreach Activities (18.75%)** - Accounts for the Green Harbor and Jockey Club contracts, which provide for the operations of a consumer-managed drop-in center for mentally ill adults where they can improve their social skills and be integrated into the community. Funding is provided by federal funds from the State of Louisiana, Department of Health and Hospitals, Division of Mental Health, and Department of Social Services, Office of Community Services.

**Summer Care Resource Funds (2.8%)** - Accounts for the Interagency Service Coordination contract, which is a source of funding for atypical expenditures necessary to meet extraordinary resource 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.

**Personal Client Needs (7%)** - 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 Extra Mile, People VS, Inc.  
Notes to Financial Statements  
June 30, 1998  
(Continued)

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

**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 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**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**F. Cash and Cash Equivalents**

For purposes of the statement of cash flows, Extra Mile considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

(Continued)

The Extra Mile, Region III, Inc.  
Notes to Financial Statements  
June 30, 1999  
(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 existence and/or nature of any donor restrictions.

Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources 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) Change in Accounting Principles

The Extra Mile elected to adopt Statement of Financial Accounting Standards (SFAS) No. 118, Accounting for Contributions Received and Contributions Made, during the year ended June 30, 1998. In accordance with SFAS No. 118, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. This adoption had no effect on the change in net assets for the year ended June 30, 1998.

(Continued)

The Extra Mile, Region VII, Inc.  
Notes to Financial Statements  
June 30, 1998  
(Continued)

During the year ended June 30, 1998, The Extra Mile elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, The Extra Mile 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. In addition, The Extra Mile is required to present a Statement of Cash Flows. The Extra Mile has, accordingly reclassified its financial statements to present the three classes of net assets required. This reclassification had no effect on the change in net assets for the year ended June 30, 1998.

(3) 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, 1998, 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 at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As June 30, 1998 there were no uninsured balances at these institutions.

(4) Grant Receivables

Various funding sources provide reimbursement of allowable costs and payment on units of service in connection with providing services under contracts or agreements. This balance represents amounts due from funding sources at June 30, 1998, but received after that date.

(5) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at June 30, 1998:

	Due from <u>Other Funds</u>	Due To <u>Other Funds</u>
General Operations	18,218	
Regional Family Support Services	-	2,308
Daily Breathek Activities	-	3,758
Consumer Care Resource Funds	-	3,688
Personal Client Needs	-	2,323
Alcohol and Drug Abuse Services	-	4,825
	<u>\$ 18,218</u>	<u>\$ 13,799</u>

(Continued)

The Extra Mile, Region VI, Inc.  
Notes to Financial Statements  
June 30, 1998  
(Continued)

(6) 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	5-7 years	\$ 40,508	\$ 23,851	\$ 64,359
Accumulated depreciation		( 8,638)	( 3,768)	( 12,406)
Net investment in property and equipment		\$ 31,870	\$ 20,083	\$ 51,953

Depreciation expense for the year ended June 30, 1998 was 18,543.

(7) Contracted Revenue - Grants

During the year ended June 30, 1998, The Extra Mile received contractual revenue from federal and state grants in the amount of 1155,618. The continued existence of these funds is based on annual contract renewals with various funding sources.

(8) Leases

Extra Mile leases office space from unrelated parties under an operating lease. Rental costs for the year ended June 30, 1998 on that lease was 65,758.

Extra Mile had a commitment under this lease agreement of remaining noncancelable terms through October 15, 1997 of 1768 a month.

(Continued)

The Extra Mile, Region III, Inc.  
Notes to Financial Statements  
June 30, 1998  
(Continued)

(B) Designated Net Assets

Certain funds received by Extra Mile have been designated for specific programs. The designated net assets at June 30, 1998 are as follows:

WVEMO-00	4	888
WVEMO		878
WVEMDC		1,813
MI Coalitions		2,854
SNAC		478
Breakaway Shoresport		487
Breakaway Natl/Mochoa		585
PTC Miami		388
Pain Treatment Center		2,285
Memorial Day		89
Illness		25
Challenge		1,160
MADA		65
Modern Mental Health		388
Metamorphosis		61
SWFLA	4	2
Roast	4	158
TCM Conference	4	838
WSTA (Miami)		14
WSTA (Cleveland)		58
WSTA (Support)		855
One Church One Habitat		99
		<u>12,758</u>

The City of Milpitas, Republic of the City  
 Combining Schedule of Financial Position  
 For the Year Ended June 30, 1998

Assets	Current assets					Prepaid General Services	Prepaid Other Benefits	Special Reserves	Total
	Inventory	Accounts Receivable	Accounts Payable	Other Assets	Due from Other Entities				
Inventory	2,817	4,004	1,400	2,395	0	11,243	0	26,959	
Accounts receivable	14,536	1,000	400	2,340	0	3,264	0	21,540	
Due from other funds	-	-	-	-	-	13,280	-	13,280	
Total current assets	17,353	5,004	1,800	4,735	0	27,887	0	55,779	
Investment assets:									
Property and equipment	3,225	1,100	11,299	-	-	14,624	-	34,119	
Accumulated depreciation	(800)	(2,453)	(4,258)	-	-	(7,511)	-	(15,021)	
Total investment assets	2,417	(1,353)	7,041	-	-	7,113	-	11,797	
Total Assets	19,770	3,651	11,841	4,735	0	34,900	0	64,273	
Liabilities and Net Assets									
Current liabilities:									
Accounts payable	11,060	-	-	-	-	0	0	11,060	
Other	-	-	717	-	-	1,068	-	1,785	
Due to other funds	3,000	2,280	2,280	4,465	-	12,025	-	24,050	
Total current liabilities	17,060	2,280	3,017	4,465	0	13,093	0	39,915	
Net assets:									
Unassigned:									
Reserve	196	4,844	817	-	-	71	71	20,499	
Designated for specific programs	-	-	-	-	-	-	-	12,356	
Fund assets	2,457	4,999	4,999	-	-	1,070	-	17,942	
Total net assets	2,653	9,843	9,866	-	-	2,841	-	50,897	
Total liabilities and net assets	19,770	3,651	11,841	4,735	0	34,900	0	64,273	

The Erie Mills, Region (E), Inc.  
 Combining Schedule of Expenses  
 for the Year Ended June 30, 1988

	Consumer Loan Repayment Funds	Early Retirement Accounts	Regional Family Support Services	Adopted and Out-Of-Home Services	Personal Client Needs	General Expenses	Total
<b>Expenses:</b>							
Contracts and agreements with professional agencies	0	20,000	18,000	11,000	11,000	80,000	160,000
Benefits	-	1,500	-	-	-	19,200	11,400
Supplies	0	1,000	-	-	0	800	1,800
Travel	0	0	0	0	0	100	100
Total	0	21,500	18,000	11,000	11,000	80,000	175,500
<b>Expenses:</b>							
Salaries and wages	-	5,000	6,000	2,000	-	61,000	60,000
Payroll taxes and benefits	-	800	900	300	-	4,200	6,000
Total	-	5,800	6,900	2,300	-	65,200	66,000
Operating services	50,000	11,000	1,400	0	0	4,000	66,400
Supplies	200	1,800	1,000	1,000	-	200	4,800
Professional fees	800	0	0	-	0	600	1,400
Personal client needs	-	-	1,000	-	8,000	-	9,000
Business materials	-	-	-	-	-	1,000	1,000
Other community programs	-	1,000	2,400	-	-	0	3,400
Depreciation	-	0	-	-	-	0	0
Less an disposal of equipment	0	0	0	0	0	0	0
Total expenses	50,800	18,800	10,800	3,300	8,000	66,200	137,900
Change in net assets	0	0	0	0	1,000	1,000	2,000
Transfer for general administration for month, as of beginning of year	0	0	0	0	0	0	0
Net assets, as of end of year	0	0	0	0	0	0	0

**COOK & MORSEBART**

Certified Public Accountants

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**Report on Schedule of Federal Awards**

To the Board of Directors  
The Extra Mile, Region VII, Inc.  
Shreveport, Louisiana

We have audited the financial statements of The Extra Mile, Region VII, Inc. for the year ended June 30, 1980, and have issued our report thereon dated October 2, 1980. These financial statements are the responsibility of The Extra Mile, Region VII, Inc.'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; Government Auditing Standards, issued by the Comptroller General of the United States and GMR Circular 3-133, *Audit of Institutions of Higher Education and Other Nonprofit Organizations*. 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.

Our audit was made for the purpose of forming an opinion on the financial statements of The Extra Mile, Region VII, Inc. taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



Cook & Morsebart  
Certified Public Accountants  
October 2, 1980



The Johns Hopkins, Stephen W. Lee,  
 Director, Center  
 Schedule of Federal Expenditures  
 For the Year Ended June 30, 1989

	Federal FSA Number	Actual Expend.	Actual Expend.	Committed
<b>WOMEN'S PROGRAMS</b>				
U.S. Department of Health and Human Services Funded through the State of Connecticut Department of Health and Services - Office of Bureau Public				
Regional Family Support I	00-000	16000	0000000 - 0000000	0
Green Project	00-000	16000	0000000 - 0000000	20,000
Interagency Service Coordination	00-000	16000	0000000 - 0000000	20,000
				40,000
Funded through State of Connecticut Department of Social Services Family Enhancement Project				
Total Federal Expenditures	00-000	48000	0000000 - 0000000	11,200
				<u>51,400</u>

**Reports Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards**

**COOK & BORDEN**

Chartered Public Accountants

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MEMBERSHIP FIRM, CPA  
SHREVEPORT, LOUISIANA, USA  
MEMBERSHIP FIRM, CPA

**Report on Internal Control Structure 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 Extra Mile, Region VII, Inc. as of and for the year ended June 30, 1995, and have issued our report thereon dated October 2, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Systematic 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.

The management of The Extra Mile, Region VII, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that events are (a) properly applied less than unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of The Extra Mile, Region VII, Inc. for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that error or irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. This notification is not intended to limit the distribution of this report.



Cook & Marsh  
Certified Public Accountants  
October 2, 1985

**COOK & MORGENTHAU**

**Certified Public Accountants**

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**Compliance Report Issued as 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 Extra Mile, Region VII, Inc. as of and for the year ended June 30, 1995, and have issued our report thereon dated October 2, 1995.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to The Extra Mile, Region VII, Inc. is the responsibility of The Extra Mile, Region VII, Inc.'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of The Extra Mile, Region VII, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on overall compliance with such provisions was not an objective of our audit of the financial statements. 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.

This report is intended for the information of management, the Board of Directors and the various funding sources of the organization. This restriction is not intended to limit the distribution of this report.



Cook & Morgenthau  
Certified Public Accountants  
October 2, 1995

**Reports in Accordance With OMB Circular A-133**

## COOKE & BROTHERMAN

Certified Public Accountants

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### Report on the Internal Control Structure Used in Administering Federal Awards

To the Board of Directors  
The Extra Mile, Region VII, Inc.  
Shreveport, Louisiana

We have audited the financial statements of The Extra Mile, Region VII, Inc. as of and for the year ended June 30, 1980, and have issued our report thereon dated October 2, 1980.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, *Rules of Jurisdiction of Higher Education and Other Nonprofit Institutions*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether The Extra Mile, Region VII, Inc. complied with laws and regulations, noncompliance with which would be material to a federal program.

In planning and performing our audit for the year ended June 30, 1980, we considered The Extra Mile, Region VII, Inc.'s internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on The Extra Mile, Region VII, Inc.'s financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated October 2, 1980.

The management of The Extra Mile, Region VII, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, properties of any evaluation of the structure to some period is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

**Accounting controls:**

**Cash**

Revenue, receivables and receipts

Expenditures for goods and services and accounts payable

Payroll and related liabilities

Property, equipment and capital expenditures

Debt and other liabilities

Governmental financial assistance programs

**Controls used in administering individual federal programs**

**General requirements:**

Political activity

Civil Rights

Cash management

Federal financial reports

Allowable cost/cost principles

Administrative requirements

Drug-free workplace

**Specific requirements:**

Types of services

Eligibility

Matching level of effort

Reporting

Cost allocation

Special requirements if any

**Claims for advances and reimbursements**

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.



During the year ended June 30, 1986, The Extra Mile, Region VI, Inc. had no major programs and expended 60% of its total federal awards under the following major programs:

U.S. Department of Health and Human Services:

Interagency Service Coordination	CFDA #50.050	\$ 28,385
Green Harbor	CFDA #50.050	\$ 28,980

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned major program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal awards program 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 structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. This restriction is not intended to limit the distribution of this report.

Cook & Associates  
Certified Public Accountants  
October 2, 1986

**COOK & MORSEBART**

*Certified Public Accountants*

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ROBERT D. COOK, CPA  
FRANK B. MORSEBART, CPA

MEMBERSHIP NO. 221-462  
MEMBERSHIP NO. 221-462  
J. DONALD HALL, CPA

**Report on Compliance With General  
Requirements Applicable to Federal Programs**

To the Board of Directors  
The Extra Mile, Region VI, Inc.  
Bossierport, Louisiana

We have audited the financial statements of The Extra Mile, Region VI, Inc. as of and for the year ended June 30, 1985, and have issued our report thereon dated October 2, 1985.

We have applied procedures to test The Extra Mile, Region VI, Inc.'s compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards for the year ended June 30, 1985:

Political activity	Federal financial reports
Civil Rights	Allowable costs / costs principles
Cost management	Administrative requirements
Drug-free workplace	

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for *Audits of Institutions of Higher Learning and Other Non-Profit Institutions*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on The Extra Mile, Region VI, Inc.'s compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that The Extra Mile, Region VI, Inc. had not complied, in all material respects, with these requirements.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. This restriction is not intended to limit the distribution of this report.



**Cook & Morsebart**  
*Certified Public Accountants*  
October 2, 1985

**COOK & MONROE**

**Certified Public Accountants**

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MEMBERSHIP, STATE SOCIETY

**Report on Compliance With Specific Requirements  
Applicable to Nonprofit Federal Program Transactions**

To the Board of Directors  
The Extra Mile, Region VI, Inc.  
Shreveport, Louisiana

We have audited the financial statements of The Extra Mile, Region VI, Inc. as of and for the year ended June 30, 1985, and have issued our report thereon dated October 2, 1985.

In connection with our audit of the financial statements of The Extra Mile, Region VI, Inc., and with our consideration of The Extra Mile, Region VI, Inc.'s internal control structure used to administer federal programs, as required by Office of Management and Budget (OMB) Circular A-133, Audit of Institutions of Higher Education and Other Nonprofit Organizations, we selected certain transactions applicable to its nonmajor federal programs for the year ended June 30, 1985. As required by OMB Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on The Extra Mile, Region VI, Inc.'s compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that The Extra Mile, Region VI, Inc. had not complied, in all material respects, with these requirements.

This report is intended for the information of management, the Board of Directors and the various funding sources of the Agency. This restriction is not intended to limit the distribution of this report.



**Cook & Monroe**  
Certified Public Accountants  
October 2, 1985

The Extra Mile, Region VI, Inc.

Schedule of Findings and Questioned Costs

June 30, 1999

There were no compliance findings or questioned costs in the last audit for the year ended June 30, 1995.

There are no findings or questioned costs for this audit for the year ended June 30, 1996.