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THE EXTRA MILE, REGION VI, INC.
PINEVILLE, LOUISIANA

FINANCIAL STATEMENTS
AND
AUDITORS' REPORTS

FOR THE YEAR ENDED
JUNE 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, and by such 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 DEC 2, 1998

THE EXTRA MILE, REGION VI, INC.
PINEVILLE, LOUISIANA

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DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

Board of Directors
The Extra Mile, Region VI, Inc.
Pineville, Louisiana

We have audited the accompanying balance sheet of The Extra Mile, Region VI, Inc. as of June 30, 1998, and the related statements of activity and changes in cash flows for the year ended June 30, 1998. These financial statements are the responsibility of the management of The Extra Mile, Region VI, Inc. Our responsibility is to express an opinion on these financial statements based upon our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards. 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 statements 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 aspects, the financial position of The Extra Mile, Region VI, Inc., as of June 30, 1998, and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements of The Extra Mile, Region VI, Inc. Such information 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 aspects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated November 13, 1998, on our consideration of The Extra Mile, Region VI, Inc.'s internal control structure over Financial Reporting and our tests of compliance with laws, regulations, contracts and grants.

Hazen, Beall & Debevoise, CPAs, APC



Alexandria, Louisiana
November 13, 1998

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

Balance Sheet
June 30, 1998

ASSETS	
Cash	\$ 69,540
Accounts Receivable	80
Due from the State of Louisiana	48,984
Property and equipment net of accumulated depreciation	____13,276
Total Assets	<u>\$128,280</u>
LIABILITIES AND NET ASSETS	
Liabilities:	
Payroll taxes	\$ 946
Accounts payable	1,412
Line of credit	____22,812
Total Liabilities	25,210
Net Assets:	
Unrestricted	17,812
Temporarily Restricted	72,569
Permanently Restricted	____9,579
Total Net Assets	____96,939
Total Liabilities and Net Assets	<u>\$128,280</u>

The accompanying Notes Are An Integral Part Of This Statement.

THE EXTRA MILE, REGION VI, INC.
 Pineville, Louisiana

STATEMENT OF ACTIVITY
FOR THE YEAR ENDED JUNE 30, 1998

	(Unaudited)	Temporarily Restricted	Permanently Restricted	Total
SUPPORT AND REVENUE				
Government grants		\$ 484,008		\$ 484,008
Private grants		85,708		85,708
Fundraising	\$ 41,094	21,605		62,699
Contributions	7,072			7,072
Admin reimbursements	36,571			36,571
Miscellaneous	2,682			2,682
Total Support & Revenue	<u>\$1,798</u>	<u>\$52,270</u>	<u>————</u>	<u>\$683,000</u>
EXPENSES				
Adult Day Program		\$2,414		\$2,414
Child Day Program		8,388		8,388
Rapides Parolement Program		\$2,049		\$2,049
Drop In Center Program		148,581		148,581
EDS Program		8,277		8,277
The Extra Mile Program		44,999		44,999
Children's Trust Program		4,795		4,795
Substance Abuse Supply Program		43,684		43,684
Miscellaneous Programs		7,798		7,798
OCERS Disability Program		18,489		18,489
Customer Employment Program		8,415		8,415
Public Relations Program		8,008		8,008
Office of Community Service Program		18,382		18,382
Other Support Services	<u>\$1,004</u>	<u>————</u>	<u>\$2,128</u>	<u>\$3,822</u>
Total Expenses	<u>\$1,004</u>	<u>\$25,192</u>	<u>\$2,128</u>	<u>\$34,324</u>
EXCESS (DEFICIENCY) OF SUPPORT AND REVENUE OVER EXPENSES	4,386	36,571	(2,128)	38,829
NET ASSETS, BEGINNING OF PERIOD	11,794	40,793	4,981	57,568
All (Other) Transfers	<u>————</u>	<u>(4,322)</u>	<u>(4,701)</u>	<u>————</u>
NET ASSETS, END OF PERIOD	<u>\$17,880</u>	<u>\$36,471</u>	<u>\$2,280</u>	<u>\$56,631</u>

The Accompanying Notes Are An Integral Part Of This Statement.

THE EXTRA MILE, HOG FISH YL, INC.
Pineville, Louisiana

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1998

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase (Decrease) in Net Assets	\$ 38,408
Adjustments to Reconcile Increase/Decrease in Net Assets to Net Cash Provided by Operations	
Depreciation	4,613
(Increase)/Decrease in Operating Assets	
Accounts Receivable	11,583
Prepaid	881
Increase (Decrease) in Operating Liabilities	
Accounts Payable	(78,059)
Payroll Taxes Payable	174
Due to Federal and State Agencies	(881)
Net Cash from Operating Activities	<u>\$ 26,315</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of Equipment	(4,732)
Net Cash from Investing Activities	<u>(4,732)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Line of Credit	(2,812)
Net Cash from Financing Activity	<u>(2,812)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	44,771
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	23,158
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 67,929</u>
Cash provided by per lb. harvest	\$ 1.00

The Accompanying Notes Are An Integral Part Of This Statement.

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) ORGANIZATION

The Extra Mile, Region VI, Inc., was created by Patricia Anne Bergan, of Pineville, Louisiana on March 22, 1991. The Extra Mile, Region VI, Inc., is an organized and professionally staffed system of community-based volunteer programs revolving around a Regional Volunteer Council system of management. The program encompasses state mental health, mental retardation/developmental disabilities and substance abuse services and programs. The mission of the program is to offer an opportunity for volunteers to work with the three disability areas in creating an enhanced and enriched environment for clients served by the Office of Human Services, Louisiana Department of Health and Hospitals. Therefore, The Extra Mile, Region VI, Inc., organized as an independent non-profit corporation, is the reporting entity. The Extra Mile, Region VI, Inc., has no oversight responsibility for any component units.

(B) BASIS OF ACCOUNTING

The financial statements of the **Organization** have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

The accounts of the **Organization** are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds have been combined and presented for the **Organization** as a whole in accordance with the provisions of Statement of Financial Accounting Standards No. 117, "Financial Statements of Not-for-Profit Organizations".

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

(C) INCOME TAX

Under Section 501(c) of the Internal Revenue Code, the organization is exempt from federal income taxes, therefore, no provision for such taxes has been made. The organization is classified for tax purposes as an other than private foundation.

(D) SUPPORT

All support is considered to be available and unrestricted unless grant regulations contain legal requirements and restrictions. The restricted grant support for fiscal year ended June 30, 1998, was received from the State of Louisiana on a cost reimbursement basis.

(E) FINANCIAL STATEMENT PRESENTATION

In 1997, the Organization adopted 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. In addition, the Organization is required to present a statement of cash flows. As permitted by this new statement, the Organization, Inc. has discontinued its use of presenting financial statements by fund and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

(F) Budget Policy:

Budgets are prepared by The Extra Mile's Executive Director and approved by the grantor of the funds. Budgets are prepared on a basis consistent with generally accepted accounting principles.

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

(G) PROPERTY AND EQUIPMENT

Property and Equipment is recorded at cost for purchased assets or at fair market value on the date of any donation. Depreciation is provided in the Financial Statements over the estimated useful lives of the depreciable assets on the straight line basis. The following estimated useful lives are generally used:

Furniture and Equipment 5 - 7 years

(H) CASH AND CASH EQUIVALENTS

For the purpose of Financial Statements, The Extra Mile, Region VI, Inc., considers all demand deposits and time deposits with an initial maturity of three months or less to be cash equivalents.

NOTE 2 PUNISHING POLICIES AND SOURCES OF FUNDS

The Extra Mile receives its monies on a contract basis. Under this method, funds are received on a cost reimbursement basis from the State of Louisiana Department of Health and Hospitals.

The Extra Mile, Region VI, Inc., also receives donations from the general public.

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

NOTE 3 DUE FROM THE STATE OF LOUISIANA

Contracts receivable at June 30, 1998, consist of reimbursements for expenses incurred under contracts with the State of Louisiana which were received subsequent to year end. These amounts by Grant are as follows:

Adult Flex Program	\$ 13,595
Child Flex Program	1,160
Spirituality Conference Grant	7,292
OCS Program	1,428
The Extra Mile Program	3,983
Childrens Trust Program	969
Substance Abuse Supply Program	3,308
OCDDD Disability Program	3,573
Micro-Enterprise Program	2,682
Consumer Employment Program	<u>2,279</u>
Total	<u>\$48,239</u>

NOTE 4 BOARD OF DIRECTORS' COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any members.

NOTE 5 IN-KIND CONTRIBUTIONS

The Extra Mile received various in-kind contributions during the year. Office facilities were furnished in Pineville to The Extra Mile without charge for rent, and/or utilities by the Central Louisiana State Hospital. Although these contributions have not been reported as revenues, the offsetting expenses have not been incurred thereby producing no effect on the financial statements.

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

NOTE 6 PROPERTY AND EQUIPMENT

A summary of property and equipment and accumulated depreciation is provided:

	Property and Equipment		
	Balance 6/30/97	Additions	Balance 6/30/98
Furniture and Equipment	<u>\$25,794</u>	<u>\$4,757</u>	<u>\$30,551</u>
	Accumulated Depreciation		
	Balance 6/30/97	Additions	Balance 6/30/98
Furniture and Equipment	<u>\$18,862</u>	<u>\$4,615</u>	<u>\$23,477</u>

NOTE 7 COMPENSATED ABSENCES

As of June 30, 1998, all annual leave earned by employees was taken. Therefore, no liability is recorded at June 30, 1998.

NOTE 8 CASH

As of June 30, 1998, cash held by The Extra Mile, Region VI, Inc., was secured in full by FDIC (Federal Depositors Insurance Corporation) Insurance at the institution where deposited.

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

NOTE 9 ECONOMIC DEPENDENCY

The Extra Mile, Region VI, Inc. receives the majority of its revenue from funds provided through contracts administered by the Louisiana Department of Health and Hospitals. The contract amounts are appropriated each year by the State government. If significant budget cuts are made at the State level, the amount of funds The Extra Mile, Region VI, Inc. receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds The Extra Mile, Region VI, Inc. will receive in the next fiscal year.

NOTE 10 CONTINGENCIES

The Extra Mile, Region VI, Inc. evaluates contingencies based upon the best available evidence. The Organization believes that no allowance for loss contingencies is considered necessary. However, the following matters should be considered.

Funding

Amounts received from grant agencies are subject to audit and adjustment by the agency. Any disallowed cost, including amounts already collected may constitute a liability. The amount, if any, which may be disallowed cannot be determined at this time although the Organization expects such amounts to be limited.

Year 2000

The year 2000 issue is the result of programmers using two digits instead of four to indicate the year. For example, programmers would designate January 1, 1995 as "01/01/95" instead of "01/01/1995." As a result, this may cause some of the programs or computers to malfunction at year 2000 and process information incorrectly. Due to the uncertain nature of the problem, these situations have the potential for creating a disruption to some of the Organization's operations and may temporarily increase the cost of these operations.

THE EXTRA MILE, REGION VI, INC.
Fayette, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

NOTE 10 LINE OF CREDIT

In October 1997, the Organization opened a line of credit with Rapides Bank and Trust Company in the amount of \$28,050. The note requires monthly payments of interest only with the principal due at maturity on October 2, 1998. The rate of interest on the line is 9% per annum. The amount owed at June 30, 1998 is \$22,852.

NOTE 12 OPERATING LEASES

Facilities

The Organization provides part of the program services in leased facilities located in Jonesville, Alexandria and Jena. The facilities are leased from three unrelated parties. All leases are month to month operating leases which are renewable by written notice. The cost per month for the Alexandria building is \$850 per month while the Jonesville location is \$500 per month. The Organization also pays rent of \$900 for office space in Jena.

Vans

On July 8, 1997, The Extra Mile entered into (2) operating leases for (2) Ford vans. The leases are for a period of two years. The cost to lease the (2) vans is \$1,093 per month. The future minimum lease payments for these leases are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
1999	\$12,632
2000	<u>1,083</u>
Total	<u>\$13,715</u>

THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

NOTE 13 TEMPORARILY RESTRICTED NET ASSETS

All of the temporary restrictions on Net Assets at June 30, 1998 related to funds received from The Rapides Foundation. Temporarily Restricted Net Assets at June 30, 1998 by program is as follows:

PROGRAM	AMOUNT
Rapides Foundation Programs	<u>70,468</u>
Total	<u>\$ 70,468</u>

NOTE 14 PERMANENTLY RESTRICTED NET ASSETS

The State of Louisiana retains a reversionary interest in all assets purchased with State Grant Funds. As such, the net book value of the assets which the state holds permanent title is as follows:

Furniture and Equipment	<u>\$ 9,279</u>
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THE EXTRA MILE, REGION VI, INC.
Pineville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1998
(continued)

NOTE 15 UNRESTRICTED NET ASSETS

In order to raise funds to support the programs of the Organization, The Extra Mile solicits the help of volunteers to help in fund raising activities. As a result, the board has designated a certain part of the unvested net assets raised by the volunteers to support their respective programs. The balances of the unspent designated funds by program are as follows:

AMHC	\$ 287
Chesey Closet/Food Pantry	1,118
SA March of Dimes	868
Trail Ride - Acopellen	905
Trail Ride - Laurville	365
CLSH Bowling	714
Furnit & Child Coalition	423
DWH	105
Futures Activity Advisory Board	568
From Grad	854
Evelyn Keram - Memorial	155
Elb Lilly	292
Novo. Pharm.	<u>1,508</u>
Balance	<u>\$ 8,116</u>

NOTE 16 SUBSEQUENT EVENT

Subsequent to year end, Rapides Bank and Trust Co. extended the line of credit until the end of December 1998. It is anticipated that a twelve month renewal will be signed at that point.

THE EXTRA MILE REGION VI, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1999

	Appropriated Money	Funds Available							Children's Trust
		Child Care	Child Fry	Republic Preschools	Drop-In Centers	Suburban Area	Early Child	Children's Trust	
Personal Services	\$1,420	12,000	1,700		11,000	11,000	11,000	1,000	1,000
Recreation		2,800	100		1,600	1,700	1,700	100	100
Travel					2,200	1,700	1,700		400
Operating Services	11,000	11,000	4,911		11,000	11,000	11,000		
Supplies					1,000	1,000	1,000		
Professional		2,200	600		1,000	1,000	1,000		
Capital Expenditures		1,000	1,700		11,200	11,200	11,200	200	200
Multi-Citywide					71,000	71,000	71,000		1,000
Reserve	1,000								
Reserve	2,500								
Reserve	(1,000)								
Total	\$11,920	\$11,000	\$7,311		\$11,000	\$11,000	\$11,000	\$1,200	\$1,200

**THE EXTRA MILE, REGION VI, INC.
SCHEDULE OF FUNTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 1998
(Continued)**

	Value Employee Program	ERS Cost	Deductions/Excluded				Value of Community Services	Priority Federal Loan Guarantee Services	Total
			ERISA Excludible	Company Employee	Public Address				
Regional Office Travel		6,200				7,710		60,000	
Operating Non-Profit Programs		1,200				3,400		3,400	
Capital Expenditures	6,820	400	6,200	2,070	1,600	3,500		19,220	
Multi-Campsite Operations	800		800	1,000	600	2,000		3,400	
Professional Fees/Other						4,000	1,100	5,100	
Total	8,820	8,200	16,600	3,070	4,800	21,210	2,100	91,000	

**THE EXTRA MILE, REGION VI, INC.
PINEVILLE, LOUISIANA**

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain the report on internal control structure and compliance with laws and regulations required by Government Auditing Standards issued by the Comptroller General of the United States. The paragraph on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The paragraph on compliance with laws and regulations is, likewise, based solely on the audit of the financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.



DAUZAT, BEALL & DEBEVEC, CPAs

A PROFESSIONAL CORPORATION

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
The Extra Mile, Region VI, Inc.
Pineville, Louisiana

We have audited the financial statements of The Extra Mile, Region VI, Inc., as of and for the year ended June 30, 1998, and have issued our report thereon dated November 13, 1998. 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 Extra Mile, Region VI, 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 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 Extra Mile, Region VI, 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.

This report is intended for the information of The Coca-Cola, Region VI, Inc. However, this report is a matter of public record and its distribution is not limited.

Respectfully Submitted,



Donald Heath & Debevoise, CPA's, APC
Alexandria, Louisiana
November 13, 1998

THE EXTRA MILE, REGION VI, INC.
Pinetree, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1997

Ref No.	Fiscal Year Finding Initially Reported	Description of Finding	Planned Corrective Corrective Action Taken (Yrs. No., Partial)	Action/ Partial Corrective Action Taken	Additional Explanation
		None			


 Kris Hickman
 Executive Director

**THE EXTRA MILE, REGION VI, INC.
PINEVILLE, LOUISIANA**

**Corrective Action Plan for Current Year Audit
Findings For the Year Ended June 30, 1998**

Ref. No.	Description of Finding	Corrective Action Planned	Personnel	Completion Date
_____	<u>None</u>	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____


Kris Huberman
 Executive Director

THE EXTRA MILE, REGION VI, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1998

We have audited the financial statements of The Extra Mile Region VI, Inc. as of June 30, 1998 and for the year ended June 30, 1998, and have issued our report thereon dated November 13, 1998. 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. Our audit of the financial statements as of June 30, 1998 and for the year ended June 30, 1998 resulted in an unqualified opinion.

Section I-Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal control

Material Weaknesses Yes No

Reportable Conditions Yes No

Compliance

Non-Compliance Material to Financial Statements: Yes No

Section II-Financial Statement Findings

None