

STATE OF MISSISSIPPI  
OFFICE OF THE CLERK OF THE SUPREME COURT  
JAN 13 1933

**OFFICIAL  
FILE COPY**  
**DO NOT SIGN OUT**  
State Seal  
State Seal  
State Seal  
State Seal

9820721  
5593  
11

**The Great Mills, Region 61, Inc.**  
**Shreveport, Louisiana**

**Financial Statements**

**As of and for the Years Ended June 30, 1932 and 1933**

Under provisions of state law, this report is a public document. A copy of the report is of record and is on file in the public office maintained and maintained in the office of the clerk of the court. The report is available for public inspection in the office of the clerk of the court, which is maintained in the office of the clerk of the court.

Notary Seal: INC 8 0 1932

The Extra Mile, Region VI, Inc.

Table of Contents

	<u>Page No.</u>
<b>Independent Auditors' Report</b>	<b>1</b>
<b>Financial Statements</b>	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to Financial Statements	5 - 18
<b>Supplemental Information Schedules</b>	
Combining Schedule of Financial Position	17
Combining Schedule of Activities	18
<b>Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards</b>	<b>13 - 14</b>
<b>Summary Schedule of Audit Findings For Louisiana Legislative Auditor</b>	<b>15</b>

**COOK & MOOREHART**

Certified Public Accountants

200 BROADWAY, 15TH FLOOR, NEW YORK, N.Y. 10038 TEL: 212-691-1000 FAX: 212-691-1001

MEMPHIS, TENNESSEE, U.S.A.

THE GREAT MILLS, REGION VII, INC.

FAX: 212-691-1001

SUPERVISORY STATEMENT

MEMPHIS, TENNESSEE, U.S.A.  
 OFFICE OF THE CHIEF OF POLICE  
 1000 W. BROADWAY, SUITE 1000  
 MEMPHIS, TENNESSEE, U.S.A.

INDEPENDENT AUDITORS  
 COOK & MOOREHART  
 200 BROADWAY, 15TH FLOOR  
 NEW YORK, N.Y. 10038  
 TEL: 212-691-1000 FAX: 212-691-1001

**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. as of June 30, 1998 and 1997, and the related statements of activities and cash flows for the years 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 audits 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. Those standards require that we plan and perform the audits 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 audits provide 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, 1998 and 1997, and the changes in its net assets and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November 2, 1998 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 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 & Moorehart  
 Certified Public Accountants  
 November 2, 1998

The Green Mill, Region VI, Inc.  
 Statements of Financial Position  
 June 30, 1998 and 1997

	1998	1997
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 8,960	\$ 18,464
<b>Receivables:</b>		
Grant receivables	38,267	48,187
Accounts receivable	1,813	-
Due from other funds	78,780	17,120
<b>Total current assets</b>	127,820	83,771
<b>Property and equipment:</b>		
Property and equipment	42,387	41,087
Accumulated depreciation	(1) 23,580	(1) 18,624
<b>Net property and equipment</b>	18,807	22,463
<b>Total Assets</b>	\$ 146,627	\$ 106,234
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ -	\$ 1,758
Other liabilities	1,207	1,188
Due to other funds	20,208	17,120
<b>Total current liabilities</b>	21,415	20,066
<b>Net assets:</b>		
<b>Unrestricted:</b>		
Operating	37,668	31,268
Designated for specific programs	12,898	10,804
Fixed assets	21,261	21,250
<b>Total net assets</b>	71,827	73,322
<b>Total Liabilities and Net Assets</b>	\$ 92,842	\$ 83,348

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

The Extra Mile, Region III, Inc.  
 Statements of Activities  
 For the Years Ended June 30, 1998 and 1997

	Revised	
	1998	1997
<b>Revenues and Other Support:</b>		
Contributed revenue – grants	\$ 191,700	\$ 185,868
Donations	21,414	20,738
Miscellaneous	1,385	1,539
Interest	580	719
<b>Total revenues and other support</b>	<b>215,069</b>	<b>208,864</b>
<b>Expenses:</b>		
Counseling care resource funds	21,569	25,371
Regional family support services	22,176	18,781
Daily outreach activities	45,085	27,024
Alcohol and drug abuse services	28,081	28,284
Personal achievement and leadership	-	18,189
Personal client needs	10,791	18,880
General operations	28,288	73,788
<b>Total expenses</b>	<b>216,089</b>	<b>208,287</b>
<b>Change in net assets</b>	<b>1,000</b>	<b>12,183</b>
<b>Net assets as of beginning of year</b>	<b>20,801</b>	<b>8,418</b>
<b>Net assets as of end of year</b>	<b>\$ 21,802</b>	<b>\$ 20,601</b>

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

The Extra Mile, Region VR, Inc.  
 Statements of Cash Flows  
 For the Years Ended June 30, 1998 and 1997

	1998	1997
Operating activities		
Change in net assets	\$ 1,000	\$ 12,183
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	8,180	7,482
Loss on disposal of equipment	180	81
Increase (decrease) in operating assets:		
Grant receivables	220	13,181
Accounts receivables	( 1,613)	-
Increase (decrease) in operating liabilities:		
Accounts payable	1 1,748	1 18,833
Other liabilities	43	( 152)
	-8,273	( 8,478)
Net cash provided by (used in) operating activities		
Investing Activities		
Payments for property and equipment	( 1 5,328)	( 1 12,118)
Net cash used in investing activities	( 1 5,328)	( 1 12,118)
Net (decrease) in cash	( 1 507)	( 1 16,530)
Cash as of beginning of year	10,484	26,857
Cash as of end of year	( 1 9,977)	( 1 10,327)

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

11 Summary of Significant Accounting Policies

A. 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 percentage of total revenue:

**General Operations (28%)** – 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.

**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 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.

**Daily Outreach Activities (20%)** – Accounts for the Green Parlor and Locker Club contracts, which provide for the operations of a consumer-managed drug-free 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 (18%)** – 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 (20%)** – Accounts for the Family Empowerment Project, which provides for the operation of adolescent identification/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 clients needs identified to allow individuals with mental 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 Grievous With Developmental Disabilities.

(Continued)

The Extra Mile, Page 18, Inc.  
Notes to Financial Statements  
June 30, 1998 and 1997  
(Continued)

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.

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 non-siciliary 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.

(Continued)



The Extra Mile, Region VII, Inc.  
Notes to Financial Statements  
June 30, 1988 and 1987  
(Continued)

8. 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 these 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.

9. Retirement Obligations

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

(7) 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, 1988 and 1987, 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, 1988 and 1987 there were no uninsured balances at these institutions. As of June 30, 1988 and 1987, The Extra Mile had no significant concentrations of credit risk.

(8) 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, 1988 and 1987, but received after those dates.

(Continued)

The Extra Mile, Region III, Inc.  
Notes to Financial Statements  
June 30, 1989 and 1987  
(Continued)

10) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at June 30, 1989:

	1988		1987	
	Due From Other Funds	Due To Other Funds	Due From Other Funds	Due To Other Funds
General Operations	20,708	-	12,129	-
Consumer Care Placement Funds	-	4,808	-	2,379
Regional Family Support Services	-	5,808	-	2,674
Daily Outreach Activities	-	2,708	-	2,608
Alcohol and Drug Abuse Services	-	6,808	-	4,008
Personal Advancement and Leadership	-	-	-	2,308
Personal Client Needs	-	2,808	-	2,773
	<u>\$ 20,708</u>	<u>\$ 29,208</u>	<u>\$ 12,129</u>	<u>\$ 12,129</u>

11) Property and Equipment

Property and equipment consisted of the following at June 30, 1989:

	Estimated Depreciable Life	Purchased With State Funds	Purchased With Federal Funds	Total
Furniture and equipment	5-7 years	\$ 5,730	\$ 21,137	\$ 26,867
Accumulated depreciation		<u>1 5,230</u>	<u>1 19,708</u>	<u>1 24,938</u>
Net investment in property and equipment		<u>\$ -</u>	<u>\$ 21,365</u>	<u>\$ 21,365</u>

Depreciation expense for the year ended June 30, 1989 was \$9,198.

Property and equipment consisted of the following at June 30, 1987:

	Estimated Depreciable Life	Purchased With State Funds	Purchased With Federal Funds	Total
Furniture and equipment	5-7 years	\$ 6,308	\$ 26,957	\$ 33,265
Accumulated depreciation		<u>1 6,308</u>	<u>1 13,324</u>	<u>1 19,632</u>
Net investment in property and equipment		<u>\$ -</u>	<u>\$ 23,333</u>	<u>\$ 23,333</u>

Depreciation expense for the year ended June 30, 1987 was \$3,482.

(Continued)

The Extra Mile, Region VI, Inc.  
 Notes to Financial Statements  
 June 30, 1998 and 1997  
 (Continued)

80 Designated Net Assets

Certain funds received by Extra Mile have been designated for specific programs. The designated net assets at June 30, 1998 and 1997 are as follows:

	1997		1998	
	\$	1,162	\$	1,235
NWPMR-CD		488		680
NWPMH		138		538
NWPAAC		4,168		3,436
MH Coalition		564		585
SMHC		1		240
Breakaway Support		550		540
Breakaway Relationships		-		250
PTC Manual		1,760		-
Miracle		795		740
Memorial Day		43	1	31
Challenge		385		1,530
MADA		81		81
Midway Mental Health		78		58
Metamorphosis		78		81
VISTA (Support)		122	1	180
One Church One Adult		83		83
QWS Advisory		147		110
NWPA-Phase		8		51
March of Dimes		-		692
TUM Conference	(	53)		-
GADH Prevention		48		-
Recovery Conference		1,258		-
Recovery Place		388		-
Scholarship MH		188		-
SMHC Snack Program		94		-
		<u>\$ 12,608</u>		<u>\$ 10,804</u>

(Continued)

The Extra Mile, Region VI, Inc.  
Notes to Financial Statements  
June 30, 1998 and 1997  
(Continued)

(7) Contractual Revenue – Grants

During the years ended June 30, 1998 and 1997, The Extra Mile received contractual revenue from federal and state grants in the amount of \$181,708 and \$125,485, respectively. The continued existence of these funds is based on annual contract renewals with various funding sources.

(8) Leases

Extra Mile leases space under two operating leases. Rental costs on these leases for the years ended June 30, 1998 and 1997 were \$12,880 and \$9,259, respectively.

There were no commitments under lease agreements having initial or remaining non-cancelable terms in excess of one year as of June 30, 1998.

The Gurnee Mills, Region VII, Inc.  
 Condensed Schedule of Financial Position  
 June 30, 2005

	Consumer Lobby Business Funds	Regional Family Support Services	Daily Economic Activities	Alcohol and Drug Abuse Services	Increased Clean Beats	General Operations	Total
<b>Current assets:</b>							
Cash	\$1,314,000	\$317	\$,000	\$,750	\$,000	10,400	\$ 8,800
Receivables							
Gifts receivable	3,710	3,710	17,540	3,870	4,800	4,800	38,660
Accounts receivable	-	1,810	-	-	-	-	1,810
Due from other funds	-	-	-	-	-	20,170	20,170
<b>Total current assets</b>	<u>4,324</u>	<u>5,837</u>	<u>17,540</u>	<u>4,620</u>	<u>4,800</u>	<u>45,170</u>	<u>72,351</u>
<b>Property and equipment:</b>							
Property and equipment	5,480	12,741	18,720	2,881	-	5,220	45,162
Accumulated depreciation	(2,240)	(3,659)	(8,810)	(1,832)	-	(3,120)	(20,661)
<b>Net property and equipment</b>	<u>3,240</u>	<u>9,082</u>	<u>9,910</u>	<u>1,049</u>	<u>-</u>	<u>2,100</u>	<u>24,391</u>
<b>Total assets</b>	<u>7,564</u>	<u>14,919</u>	<u>27,450</u>	<u>5,669</u>	<u>4,800</u>	<u>47,270</u>	<u>76,641</u>
<b>Liabilities and Net Assets</b>							
<b>Current liabilities:</b>							
Other liabilities	100	25	66	3	1,000	-	1,204
Due to other funds	4,000	3,000	3,200	8,000	2,000	-	20,200
<b>Total current liabilities</b>	<u>4,100</u>	<u>3,025</u>	<u>3,266</u>	<u>8,003</u>	<u>3,000</u>	<u>-</u>	<u>21,404</u>
<b>Net assets:</b>							
Restricted							
Reserves	280	208	3,054	1,380	100	31,270	37,002
Assigned for specific programs	-	-	-	-	-	13,600	13,600
<b>Fund assets</b>	<u>280</u>	<u>208</u>	<u>3,054</u>	<u>1,380</u>	<u>100</u>	<u>44,870</u>	<u>52,302</u>
<b>Total net assets</b>	<u>3,284</u>	<u>4,919</u>	<u>14,186</u>	<u>2,280</u>	<u>4,700</u>	<u>42,374</u>	<u>67,651</u>
<b>Total liabilities and Net Assets</b>	<u>7,564</u>	<u>14,919</u>	<u>27,450</u>	<u>5,669</u>	<u>4,800</u>	<u>47,270</u>	<u>76,641</u>

The Curry Mills, Region VI, Inc.  
 Combining Schedule of Activities  
 June 30, 2008

Revenue and Other Support

	Conveyer Can Residuals Sales	Regional Faculty Support Residuals	Daily Business Activities	Alcohol and Drug Abuse Services	Personal Care Services	General Residuals	Total
Contractual revenue - grants							
Operational	25,020	55,200	50,275	30,250	11,000	44,824	\$ 311,178
Manufacturing	-	-	264	-	-	21,176	21,440
Interest	-	-	719	-	-	678	1,397
Other	28	28	85	28	42	208	349
Total revenue and other support	25,048	55,228	51,079	30,278	11,042	66,876	279,580

Expenses:

Admin and support	-	-	9,000	50,700	-	42,000	70,614
Payroll taxes and benefits	-	-	700	3,275	-	5,000	9,175
Trial	-	4,447	1,800	1,811	-	800	8,158
Contract services	26,260	10,419	22,076	191	11	1,000	60,449
Supplies	-	1,204	1,000	1,200	-	100	3,604
Professional fees	500	263	1,298	-	-	1,037	3,168
Personal travel - meals	-	-	-	-	19,200	-	19,160
Business materials	-	1,318	2,000	-	-	-	4,087
Other consultancy programs	-	2,400	2,273	200	-	19,278	18,379
Depreciation	361	-	-	-	-	-	361
Loss on disposal of equipment	-	-	100	-	-	-	100
Total expenses	27,069	20,129	41,286	52,901	19,211	70,278	229,055
Change in net assets	4,979	3,499	9,793	1,271	1,799	11,428	1,936
Transfer for general administration	2,200	( 2,019)	( 9,200)	( 2,278)	( 1,000)	13,473	-
Net assets at beginning of year	2,000	2,400	16,277	2,200	604	41,973	70,654
Net assets at end of year	3,999	4,181	17,077	1,271	1,799	43,401	72,611

# COOK & MOHRHART

Chartered Public Accountants

2101 BARKHART AVENUE • MEMPHIS, TENNESSEE 38114 • TEL. 901.526.7800 • MEMPHIS, TENNESSEE 38104 • FAX 901.526.7800

MEMPHIS MEMPHIS, TENN.

MEMPHIS MEMPHIS, TENN.

MEMPHIS MEMPHIS, TENN.

MEMPHIS MEMPHIS, TENN.

MEMPHIS MEMPHIS, TENN.  
MEMPHIS MEMPHIS, TENN.  
MEMPHIS MEMPHIS, TENN.  
MEMPHIS MEMPHIS, TENN.

MEMPHIS  
MEMPHIS MEMPHIS, TENN.  
MEMPHIS MEMPHIS, TENN.  
MEMPHIS MEMPHIS, TENN.

## **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, 1998, and have issued our report thereon dated November 2, 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 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 it is our opinion that we consider to be material weaknesses.

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 & Merchant  
Certified Public Accountants  
November 2, 1998



The Extra Mile, Region VII, Inc.  
Cleveland, Louisiana  
Summary Schedule of Audit Findings for Louisiana Legislative Auditor  
June 30, 1998

Summary Schedule of Prior Audit Findings

There were no findings or management letter comments for the prior year ended June 30, 1997.

Corrective Action Plan for Current Year Audit Findings

There are no findings or management letter comments for the current year ended June 30, 1998.