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**FOUR (4) RUNNER COMMUNITY ACTION  
PROGRAM, INCORPORATED  
MONROE, LOUISIANA**

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

Under provisions of state law, this report is a public document. A copy of the report and briefs is limited to the audited, or reporting, 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 ~~11 1 1998~~

FOUR (4) RUNNER COMMUNITY ACTION PROGRAM, INCORPORATED  
 Monroe, Louisiana  
 Financial Statements  
 and Independent Auditor's Report  
 As of and for the Year Ended June 30, 1997

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Four (4) Runner Community Action  
Program, Incorporated  
Monroe, Louisiana  
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- Accounting Services
- Tax Services

**LOUIS R. BRADLEY**  
CERTIFIED PUBLIC ACCOUNTANT  
(A Professional Corporation)

- Audit Services
- Computer Consultant

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American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants  
Society of Arkansas Certified Public Accountants • Monroe Chamber of Commerce

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Four (4) Runner Community Action Program, Incorporated  
Monroe, Louisiana

I have audited the accompanying statement of financial position of Four (4) Runner Community Action Program, Incorporated (a nonprofit organization) as of June 30, 1997, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

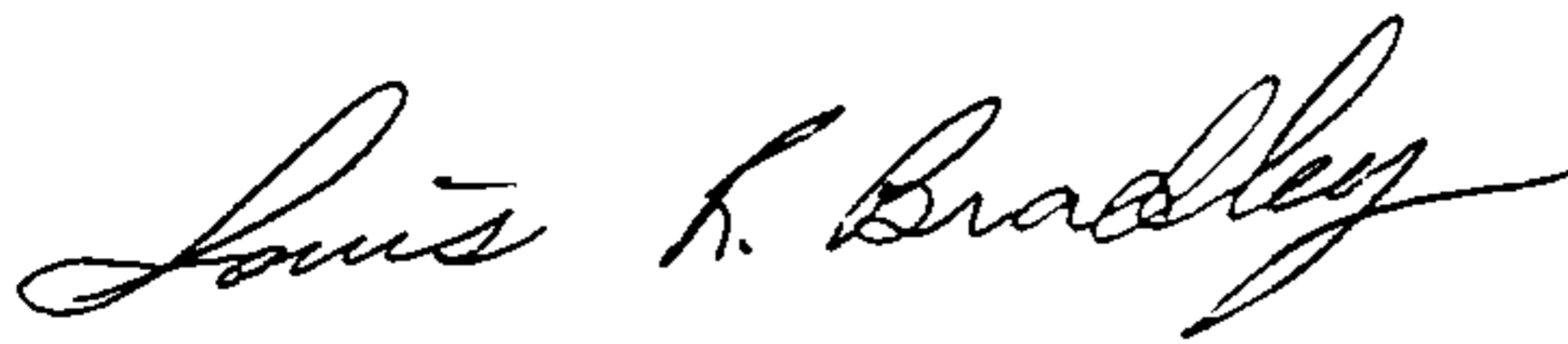
I conducted my audit in accordance with generally accepted auditing standards and governmental auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Four (4) Runner Community Action Program, Incorporated as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT

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A handwritten signature in cursive script that reads "Louis R. Bradley". The signature is written in black ink and is positioned above the printed name and title.

Louis R. Bradley  
Certified Public Accountant

Monroe, Louisiana  
December 30, 1997

FINANACIAL STATEMENTS

**FOUR (4) RUNNER, COMMUNITY ACTION PROGRAM, INCORPORATED**  
Statement of Financial Position  
June 30, 1997

**Assets**

|                                |                       |
|--------------------------------|-----------------------|
| Cash and cash equivalents      | \$ 1,553              |
| Escrow                         | 15                    |
| Grant receivable               | 25,514                |
| Security Deposits              | 781                   |
| Property, plant, and equipment | <u>199,741</u>        |
| Total Assets                   | <u><u>227,604</u></u> |

**Liabilities and Net Assets**

## Liabilities:

|                     |               |
|---------------------|---------------|
| Accrued Liabilities | 39,523        |
| Loan Payable        | <u>38,056</u> |
| Total liabilities   | <u>77,579</u> |

## Net Assets:

## Unrestricted:

|                            |                |
|----------------------------|----------------|
| Operating                  | (49,716)       |
| Investment in fixed assets | 199,741        |
| Total unrestricted         | <u>150,025</u> |

## Temporarily restricted:

|                                  |                       |
|----------------------------------|-----------------------|
| Total net assets                 | <u>150,025</u>        |
| Total liabilities and net assets | <u><u>227,604</u></u> |

See accompanying notes to financial statements.

FOUR (4) RUNNER, COMMUNITY ACTION PROGRAM, INCORPORATED  
Statement of Activities  
For the Year Ended June 30, 1997

|   |  |                   |
|---|--|-------------------|
| <b>UNRESTRICTED NET ASSETS</b>                  |  |                   |
| <b>Support</b>                                  |  |                   |
| Grants  |  | \$ -              |
| Other support                                   |  | 32,578            |
| TOTAL UNRESTRICTED SUPPORT                      |  | <u>32,578</u>     |
| <b>Net assets released from restrictions</b>    |  |                   |
| Restrictions satisfied by payments              |  | 193,534           |
| TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION |  | <u>226,112</u>    |
| <b>Expenses</b>                                 |  |                   |
| General and administrative expenses             |  | 121,041           |
| Program expense                                 |  | 107,059           |
| Total expenses                                  |  | <u>228,100</u>    |
| Change in unrestricted net assets               |  | <u>(1,988)</u>    |
| <b>TEMPORARILY RESTRICTED NET ASSETS</b>        |  |                   |
| Grants  |  |                   |
| DHH-DMH Monroe Regional Office                  |  | 138,065           |
| OPH-HIV   |  | 22,886            |
| DHH-HIV   |  | 32,583            |
| Net assets released from restrictions           |  |                   |
| Restrictions satisfied by payments              |  | (193,534)         |
| Change in temporarily restricted net assets     |  | <u>-</u>          |
| Net assets as of beginning of year, as restated |  | 143,365           |
| Other changes in net assets                     |  |                   |
| Investment in fixed assets                      |  | 8,648             |
| Net assets as of end of year                    |  | <u>\$ 150,025</u> |

See accompanying notes to financial statements.



FOUR (4) RUNNER, COMMUNITY ACTION PROGRAM, INCORPORATED  
Statement of Cash Flows  
For the Year Ended  
June 30, 1997

|   | <u>All Funds</u>       |
|---|------------------------|
| <b>Operating activities</b>   | <u>\$ (1,988)</u>      |
| Change in net assets  |                        |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |                        |
| Decrease (increase) in accounts receivable  | (16,139)               |
| Decrease (increase) in grants receivable  | -                      |
| Decrease (increase) in due from other funds   | -                      |
| Increase (decrease) in accounts payable/accrued liabilities                                 | 22,894                 |
| Increase (decrease) in due to other funds   | -                      |
| Increase (decrease) in deferred income  | -                      |
| Total adjustments   | <u>6,755</u>           |
| Net cash provided by operating activities   | <u>4,767</u>           |
| <br><b>Financing Activities</b>   |                        |
| Net borrowings on line of credit  | <u>(6,272)</u>         |
| Net cash used by investing activities   | <u>(6,272)</u>         |
| <br>Cash and cash equivalents as of beginning of year                                       | <u>3,058</u>           |
| Cash and cash equivalents as of the end of year   | <u><u>\$ 1,553</u></u> |

See accompanying notes to financial statements.

## FOUR (4) RUNNER, COMMUNITY ACTION PROGRAM, INCORPORATED

Statement of Functional Expenses  
For the Year Ended  
June 30, 1997

|   | <u>General<br/>and<br/>Administrative</u> | <u>Program<br/>Services</u> | <u>Total<br/>Expenses</u> |
|---|---|-----------------------------|---------------------------|
| <b>Personnel Costs</b>                  |   |                             |                           |
| Salaries and wages                      | 41,040                                    | 62,260                      | 103,300                   |
| Payroll taxes and other fringe benefits | 4,742                                     | 8,114                       | 12,856                    |
| <b>Total personnel costs</b>            | <u>45,782</u>                             | <u>70,374</u>               | <u>116,156</u>            |
| <b>Other expenses</b>                   |   |                             |                           |
| Accounting and Auditing                 | 4,816                                     | -                           | 4,816                     |
| Auto Repair                             | 3,338                                     | -                           | 3,338                     |
| Automotive Supplies                     | 1,803                                     | -                           | 1,803                     |
| Conferences and Conventions             | 594                                       | -                           | 594                       |
| Dues and Subscriptions                  | 94  | -                           | 94                        |
| Food Supplies                           | -   | 17,942                      | 17,942                    |
| Indirect Costs                          | 7,998                                     | -                           | 7,998                     |
| Insurance                               | 10,822                                    | -                           | 10,822                    |
| Lab Fees                                | -   | 1,972                       | 1,972                     |
| Medical Supplies                        | -   | 582                         | 582                       |
| Medical Services                        | -   | 824                         | 824                       |
| Office Supplies                         | 16,571                                    | -                           | 16,571                    |
| Other Supplies                          | -   | 627                         | 627                       |
| Postage                                 | 72  | -                           | 72                        |
| Printing                                | 88  | -                           | 88                        |
| Other Professional Fees                 | -   | 14,738                      | 14,738                    |
| Other Property and Equipment            | 4,256                                     | -                           | 4,256                     |
| Telephone                               | 6,254                                     | -                           | 6,254                     |
| Travel                                  | 1,379                                     | -                           | 1,379                     |
| Utilities                               | 17,174                                    | -                           | 17,174                    |
| <b>Total other expenses</b>             | <u>75,259</u>                             | <u>36,685</u>               | <u>111,944</u>            |
| <b>Total Functional Expenses</b>        | <u><u>121,041</u></u>                     | <u><u>107,059</u></u>       | <u><u>228,100</u></u>     |

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS  
AND  
OTHER AUDITOR REPORTS

**Four (4) Runner Community Action Program, Incorporated**

**Monroe, Louisiana**

**Notes to the Financial Statement  
As of and for the Year Ended June 30, 1997**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Operations**

The Four (4) Runner Community Action Program, Incorporated is a private non-profit organization domiciled in the State of Louisiana at Monroe, Louisiana. The Organization is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The objectives of the Organization are to provide housing for homeless, HIV education, substance abuse counseling, referrals, and occasional transportation for needy groups. The organization operates two (2) Halfway Houses for males and females. The Organization is governed by a Board of Directors consisting of three (3) members. The Board Members receive no compensation.

**B. Basis of Presentation**

Previously, the Organization followed standards of accounting and financial reporting for voluntary health and welfare organizations as described in the American Institute of Certified Public Accountants' "Industry Guide for Audits of Voluntary Health and Welfare Organization." For the period ending June 30, 1997, the Organization adopted the provisions of Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations* by restating net assets as of June 30, 1997. Statement No. 116 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations and require a statement of financial position, a statement of activities, and a statement of cash flows.

**C. Public Support and Revenue**

Revenue and public support consists mainly of state and private grants, fundraising, and contributions. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets over which the Board of Directors has discretionary control have been included in the General Fund.

**D. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. The Organization had no estimates for the period ending June 30, 1997.

**E. Cash and Cash Equivalents**

The Organization considers all highly liquid investments with a maturity of twelve months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On June 30, 1997, Four (4) Runner Community Action Program, Incorporated had cash totaling \$ 1,553 as follows:

|                        |                |
|------------------------|----------------|
| Unrestricted           | \$ 1553        |
| Temporarily Restricted | -0-            |
| Total Cash             | <u>\$ 1553</u> |

2. **CHANGES IN ACCOUNTING PRINCIPLES**

The Organization adopted the provisions of Statement of Financial Accounting Standards No. 116, *Accounting for Contributions Received and Contributions Made* and No. 117, *Financial Statements of Not-for-Profit Organizations* by restating net assets as of June 30, 1997. Statement No. 116 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations and require a statement of financial position, a statement of activities, and a statement of cash flows. The Organization adopted Statement No. 116 by restating net assets as of June 30, 1997. The adoption of Statement No. 116 did not effect any change in net assets.

3. **PENSION PLAN**

The Organization does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System. All employees of the Organization are members of the Social Security System. In addition to the employees' contribution of 7.65 percent, the agency contributes an equal amount to the Social Security System. Pension cost for the year was \$814.

Organization does not guarantee the benefits granted by the Social Security System.

4. **FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.



**5. ACCRUED LIABILITIES**

At June 30, 1997, the Organization had accrued liabilities totaling \$ 39,523.

**6. PROPERTY, PLANT, AND EQUIPMENT**

Property, Plant, and Equipment are state at cost. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer. At June 30, 1997, the Organization's fixed assets schedule was as follows:

| Asset     | Beginning Balance | Additions | Deletions | Ending Balance |
|-----------|-------------------|-----------|-----------|----------------|
| Land      | \$ 5,000          |           | -0-       | 5,000          |
| Building  | 125,365           |           | -0-       | 125,365        |
| Equipment | 60,728            | 8,648     | -0-       | 69,376         |
| Totals    | \$ 191,093        | 8,648     |           | 199,741        |

Depreciation is not taken on the fixed assets.

**7. BUDGET PRACTICES**

The Organization prepares an annual budget which is approved by the Board of Directors prior to being submitted to the granting authority. As a result, "budgeted and actual" comparative statements are presented as supplemental information.

**8. NOTES PAYABLE**

Notes Payable consists of one (1) bank loan from First Republic Bank as follows:

|                   |    |           |
|-------------------|----|-----------|
| Principal Balance | \$ | 38,056    |
| Interest Rate     |    | 10.95%    |
| Term of Loan      |    | 48 Months |
| Collateral        |    | Building  |

- Accounting Services
- Tax Services

# LOUIS R. BRADLEY

CERTIFIED PUBLIC ACCOUNTANT

(A Professional Corporation)

- Audit Services
- Computer Consultant

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Society of Arkansas Certified Public Accountants • Monroe Chamber of Commerce

## 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 of  
Four (4) Runner Community Action Program, Incorporated  
Monroe, Louisiana

I have audited the statement of financial position of Four (4) Runner Community Action Program, Incorporated and the related statements of activities, cash flows, and functional expenses as of and for the year ended June 30, 1997, and have issued my report thereon dated December 30, 1997. I conducted my 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 Four (4) Runner Community Action Program, Incorporated's financial statements are free of material misstatement, I 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 those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered Four (4) Runner Community Action Program, Incorporated's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect Four (4) Runner Community Action Program, Incorporated's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.



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

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The reportable condition as follows:

**Finding:**

**Audit Services**

Louisiana Revised Statute 24:513 requires that quasi-public and other non-profit organizations that receive State or Federal assistance obtain audit services and submit a report within six (6) months from the end of the fiscal year. The Organization completed their audit on December 30, 1997 within the six (6) months period, but did not submit the reports until after the six (6) months.

**Recommendation:**

All reports should be completed and submitted to the Legislative Auditor's Office within the six (6) months period.

**Management's Response:**

All reports will be submitted within the due dates in the future.

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that also considered to be material weaknesses.

This report is intended for the information of the Management, the Board of Directors, and the Legislative Auditors Office. However, this report is a matter of public record and its distribution is not limited.

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

Page 3

A handwritten signature in cursive script that reads "Louis R. Bradley". The signature is written in black ink and is positioned above the printed name and title.

Louis R. Bradley  
Certified Public Accountant

December 30, 1997  
Monroe, Louisiana

**SUPPLEMENTAL INFORMATION**

**FOUR (4) RUNNER COMMUNITY ACTION PROGRAM INCORPORATED**  
Monroe, Louisiana

SCHEDULE OF FUND DESCRIPTION

As of and for the Year Ended June 30, 1996

GENERAL FUND

The general fund is used to account for all assets over which the board has discretionary control.

SPECIAL REVENUE FUND

SERENITY HOUSE FUND

The Serenity House Fund is used to account for funds used to operate (2) halfway houses for males and females. The organization provides shelter for both the homeless and drug addicts. Funding of the program is provided by the State of Louisiana, Department of Health and Hospitals.

HIV FUND OUTREACH - OFFICE OF PUBLIC HEALTH(OPH) FUND

The HIV Fund is used to provide HIV prevention/education to males and females. Funding of the program is provided by the State of Louisiana, Department of Health and Hospitals.

HIV FUND - OUTREACH ALCOHOL AND DRUG ABUSE (ADA)

The ADA funds are used to account for activities whose goals and objectives are to prevent the use and abuse of alcohol and drugs , and the prevention of the spread of H I V. Funding for the program is provided by the State of Louisiana Department of Health and Hospitals.

PROPRIETARY FUND

EMPLOYMENT DEVELOPMENT SERVICES (EDS)

The EDS fund is used to account for income earned by the clients. The agency is engaged in a contract with the State of Louisiana to provide janitorial and ground keeping services to aid in the furtherance of their goals and objectives.

**FOUR (4) RUNNER, CAP, INCORPORATED**  
**Schedule of Assets, Liabilities, and Net Assets**  
**June 30, 1997**

| Assets                                  | UNRESTRICTED      |                 | TEMPORARILY RESTRICTED |                          |                          |                   |
|---|-------------------|-----------------|------------------------|--------------------------|--------------------------|-------------------|
|   | General Fund      | Enterprise Fund | Serenity House         | HIV-Outreach Program-OPH | HIV Outreach Program-ADA | All Funds         |
| Cash and cash equivalents               | \$ 784            | \$ 408          | \$ 266                 | \$ 45                    | \$ 50                    | \$ 1,553          |
| Escrow                                  | 15                |                 | -                      | -                        |                          | 15                |
| Grants receivable                       | -                 |                 | 16,248                 | 7,394                    | 1,872                    | 25,514            |
| Security deposits                       | 781               |                 | -                      | -                        | -                        | 781               |
| Property, plant, and equipment          | 199,741           |                 | -                      | -                        | -                        | 199,741           |
| <b>Total Assets</b>                     | <b>201,321</b>    | <b>408</b>      | <b>16,514</b>          | <b>7,439</b>             | <b>1,922</b>             | <b>227,604</b>    |
| <br>                                    |                   |                 |                        |                          |                          |                   |
| <b>Liabilities and Net Assets</b>       |                   |                 |                        |                          |                          |                   |
| <b>Liabilities:</b>                     |                   |                 |                        |                          |                          |                   |
| Accrued liabilities                     | 13,648            | -               | 16,514                 | 7,439                    | 1,922                    | 39,523            |
| Due to other funds                      | -                 | -               | -                      | -                        | -                        | -                 |
| Loan Payable                            | 38,056            | -               | -                      | -                        | -                        | 38,056            |
| <b>Total liabilities</b>                | <b>51,704</b>     | <b>-</b>        | <b>16,514</b>          | <b>7,439</b>             | <b>1,922</b>             | <b>77,579</b>     |
| <br>                                    |                   |                 |                        |                          |                          |                   |
| <b>Net Assets:</b>                      |                   |                 |                        |                          |                          |                   |
| <b>Unrestricted:</b>                    |                   |                 |                        |                          |                          |                   |
| Operating                               | (50,124)          | 408             | -                      | -                        | -                        | (49,716)          |
| Investment in fixed assets              | 199,741           | -               | -                      | -                        | -                        | 199,741           |
| Total unrestricted                      | 149,617           | 408             | -                      | -                        | -                        | 150,025           |
| Temporarily restricted                  | -                 | -               | -                      | -                        | -                        | -                 |
| <b>Total net assets</b>                 | <b>149,617</b>    | <b>408</b>      | <b>-</b>               | <b>-</b>                 | <b>-</b>                 | <b>150,025</b>    |
| <b>Total liabilities and net assets</b> | <b>\$ 201,321</b> | <b>\$ 408</b>   | <b>\$ 16,514</b>       | <b>\$ 7,439</b>          | <b>\$ 1,922</b>          | <b>\$ 227,604</b> |

FOUR (4) RUNNER, COMMUNITY ACTION PROGRAM, INCORPORATED  
 Schedule of Support, Revenue, Expenses, and  
 Changes in Net Assets  
 June 30, 1997

|  | UNRESTRICTED   |                          | TEMPORARILY RESTRICTED |                          |                          |                | All Funds     |
|--|----------------|--------------------------|------------------------|--------------------------|--------------------------|----------------|---------------|
|  | General        | Enterprise Fund EDS Fund | Serenity House         | HIV-Outreach Program-OPH | HIV-Outreach Program-ADA |                |               |
| <b>UNRESTRICTED NET ASSETS</b>                         |                |                          |                        |                          |                          |                |               |
| Support  |                |                          |                        |                          |                          |                |               |
| Grants   | \$ -           | \$ -                     | \$ -                   | \$ -                     | \$ -                     | \$ -           | \$ -          |
| Other support  | 8,592          | 23,986                   | -                      | -                        | -                        | -              | 32,578        |
| <b>TOTAL UNRESTRICTED SUPPORT</b>                      | <b>8,592</b>   | <b>23,986</b>            | <b>-</b>               | <b>-</b>                 | <b>-</b>                 | <b>-</b>       | <b>32,578</b> |
| <b>Net assets released from restrictions</b>           |                |                          |                        |                          |                          |                |               |
| Restrictions satisfied by payments                     | -              | -                        | 138,065                | 22,886                   | 32,583                   | 193,534        |               |
| <b>TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION</b> | <b>8,592</b>   | <b>23,986</b>            | <b>138,065</b>         | <b>22,886</b>            | <b>32,583</b>            | <b>226,112</b> |               |
| <b>Expenses</b>  |                |                          |                        |                          |                          |                |               |
| General and administrative expenses                    | 7,255          | 11,646                   | 79,793                 | 3,835                    | 18,512                   | 121,041        |               |
| Program expense  | 3,733          | 11,932                   | 58,272                 | 19,051                   | 14,071                   | 107,059        |               |
| Total expenses   | 10,988         | 23,578                   | 138,065                | 22,886                   | 32,583                   | 228,100        |               |
| Change in unrestricted net assets                      | (2,396)        | 408                      | -                      | -                        | -                        | (1,988)        |               |
| <b>TEMPORARILY RESTRICTED NET ASSETS</b>               |                |                          |                        |                          |                          |                |               |
| Grants   |                |                          |                        |                          |                          |                |               |
| DHH-DMH Monroe Regional                                | -              | -                        | 138,065                | -                        | -                        | 138,065        |               |
| OPH -HIV   | -              | -                        | -                      | 22,886                   | -                        | 22,886         |               |
| DHH-HIV  | -              | -                        | -                      | -                        | 32,583                   | 32,583         |               |
| Net assets released from restrictions                  | -              | -                        | (138,065)              | (22,886)                 | (32,583)                 | (193,534)      |               |
| Restrictions satisfied by payments                     | -              | -                        | -                      | -                        | -                        | -              |               |
| Change in temporarily restricted net assets            | -              | -                        | -                      | -                        | -                        | -              |               |
| <b>Net assets as of beginning of year, as restated</b> | <b>143,365</b> | <b>-</b>                 | <b>-</b>               | <b>-</b>                 | <b>-</b>                 | <b>143,365</b> |               |
| Other changes in net assets                            |                |                          |                        |                          |                          |                |               |
| Investment in fixed assets                             | 8,648          | -                        | -                      | -                        | -                        | 8,648          |               |
| Net assets as of end of year                           | \$ 149,617     | \$ 408                   | \$ -                   | \$ -                     | \$ -                     | \$ 150,025     |               |

**FOUR (4) RUNNER, COMMUNITY ACTION PROGRAM, INCORPORATED**  
**Schedule of Cash Flows**  
**For the Year Ended June 30, 1997**

|   | UNRESTRICTED |           |                |                          |                          | TEMPORARILY RESTRICTED |      |      |      |            |  |
|---|--------------|-----------|----------------|--------------------------|--------------------------|------------------------|------|------|------|------------|--|
|   | General      | EDS Grant | Serenity House | HIV-Outreach Program-OPH | HIV-Outreach Program-ADA | All Funds              |      |      |      |            |  |
| <b>Operating activities</b>   |              |           |                |                          |                          |                        |      |      |      |            |  |
| Change in net assets  | \$ (2,396)   | \$ 408    | \$ -           | \$ -                     | \$ -                     | \$ -                   | \$ - | \$ - | \$ - | \$ (1,988) |  |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |              |           |                |                          |                          |                        |      |      |      |            |  |
| Decrease (increase) in accounts receivable  | 154          | -         | (7,272)        | (7,394)                  | (1,627)                  | (16,139)               |      |      |      |            |  |
| Decrease (increase) in grants receivable  | -            | -         | -              | -                        | -                        | -                      |      |      |      |            |  |
| Decrease (increase) in due from other funds   | -            | -         | -              | -                        | -                        | -                      |      |      |      |            |  |
| Increase (decrease) in accounts payable/accrued liabilities                                 | 9,246        | -         | 6,591          | 7,439                    | (382)                    | 22,894                 |      |      |      |            |  |
| Increase (decrease) in due to other funds   | -            | -         | -              | -                        | -                        | -                      |      |      |      |            |  |
| Increase (decrease) in deferred income  | -            | -         | -              | -                        | -                        | -                      |      |      |      |            |  |
| Total adjustments   | 9,400        | 408       | (681)          | 45                       | (2,009)                  | 6,755                  |      |      |      |            |  |
| Net cash provided by operating activities   | 7,004        | 408       | (681)          | 45                       | (2,009)                  | 4,767                  |      |      |      |            |  |
| <b>Financing Activities</b>   |              |           |                |                          |                          |                        |      |      |      |            |  |
| Net borrowings on line of credit  | (6,272)      | -         | -              | -                        | -                        | (6,272)                |      |      |      |            |  |
| Net cash used by investing activities   | (6,272)      | -         | -              | -                        | -                        | (6,272)                |      |      |      |            |  |
| Cash and cash equivalents as of beginning of year   | 52           | -         | 947            | -                        | 2,059                    | 3,058                  |      |      |      |            |  |
| Cash and cash equivalents as of the end of year   | \$ 784       | \$ 408    | \$ 266         | \$ 45                    | \$ 50                    | \$ 1,553               |      |      |      |            |  |



FOUR (4) RUNNER, COMMUNITY ACTION PROGRAM, INCORPORATED

Schedule of Expenses  
For the Year Ended  
June 30, 1997

|   | UNRESTRICTED     |                             | TEMPORARILY RESTRICTED |                          |                          |                   |  |
|---|------------------|-----------------------------|------------------------|--------------------------|--------------------------|-------------------|--|
|   | General          | Enterprise Fund<br>EDS Fund | Serenity House         | HIV-Outreach Program-OPH | HIV-Outreach Program-ADA | All Funds         |  |
| <b>Personnel Costs</b>                  |                  |                             |                        |                          |                          |                   |  |
| Salaries and wages                      | \$ -             | \$ -                        | \$ 73,180              | \$ 16,800                | \$ 13,320                | \$ 103,300        |  |
| Payroll taxes and other fringe benefits | -                | -                           | 8,050                  | 2,086                    | 2,720                    | 12,856            |  |
| <b>Total personnel costs</b>            | -                | -                           | 81,230                 | 18,886                   | 16,040                   | 116,156           |  |
| <b>Other expenses</b>                   |                  |                             |                        |                          |                          |                   |  |
| Accounting and Auditing                 | 700              | 100                         | 2,966                  | -                        | 2,050                    | 5,816             |  |
| Auto Repair                             | 340              | 1,726                       | 1,265                  | -                        | 7                        | 3,338             |  |
| Automotive Supplies                     | -                | 35                          | 1,768                  | -                        | -                        | 1,803             |  |
| Conferences and Conventions             | 249              | -                           | 373                    | 195                      | 1,475                    | 2,292             |  |
| Dues and Subscriptions                  | 94               | -                           | -                      | -                        | -                        | 94                |  |
| Educational Supplies                    | -                | -                           | -                      | -                        | 1,000                    | 1,000             |  |
| Food Supplies                           | 1,630            | 3,148                       | 9,513                  | -                        | 265                      | 14,556            |  |
| Indirect Costs                          | -                | -                           | -                      | -                        | 1,088                    | 1,088             |  |
| Insurance                               | 577              | 312                         | 7,520                  | -                        | 2,413                    | 10,822            |  |
| Lab Fees                                | -                | -                           | 1,972                  | -                        | -                        | 1,972             |  |
| Medical Supplies                        | 582              | -                           | -                      | -                        | -                        | 582               |  |
| Medical Services                        | -                | -                           | 624                    | -                        | 200                      | 824               |  |
| Office Supplies                         | 3,260            | 6,059                       | 3,625                  | 3,002                    | 625                      | 16,571            |  |
| Other Supplies                          | -                | 265                         | 362                    | -                        | -                        | 627               |  |
| Postage                                 | -                | -                           | 72                     | -                        | 500                      | 572               |  |
| Printing                                | -                | 88                          | -                      | -                        | 250                      | 338               |  |
| Other Professional Fees                 | 1,521            | 8,519                       | 4,053                  | 165                      | 480                      | 14,738            |  |
| Other Property and Equipment            | -                | 1,774                       | -                      | 312                      | -                        | 2,086             |  |
| Telephone                               | 279              | 584                         | 3,415                  | 134                      | 3,000                    | 7,412             |  |
| Misc. Expense                           | 500              | -                           | 1,676                  | 192                      | 314                      | 1,676             |  |
| Capital Outlay                          | -                | -                           | 5,556                  | -                        | -                        | 6,562             |  |
| Utilities                               | 1,256            | 968                         | 12,075                 | -                        | 2,875                    | 17,174            |  |
| <b>Total other expenses</b>             | 10,988           | 23,578                      | 56,835                 | 4,000                    | 16,542                   | 111,943           |  |
| <b>Total Functional Expenses</b>        | <b>\$ 10,988</b> | <b>\$ 23,578</b>            | <b>\$ 138,065</b>      | <b>\$ 22,886</b>         | <b>\$ 32,582</b>         | <b>\$ 228,099</b> |  |

See accompanying notes to financial statements



## FOUR (4) RUNNER, CAP, INCORPORATED

General Fund  
Statement of Activities -Budget to Actual  
For the Year Ended June 30, 1997

|   | <u>Budgeted</u> | <u>Actual</u>  | <u>Variance</u> |
|---|-----------------|----------------|-----------------|
| <b>Revenue</b>                          |                 |                |                 |
| Grants                                  | -               | -              | -               |
| Other Income                            | 8,592           | 8,592          | -               |
| <b>Total revenue</b>                    | <u>8,592</u>    | <u>8,592</u>   | <u>-</u>        |
| <br><b>Personnel Costs</b>              |                 |                |                 |
| Salaries and wages                      | -               | -              | -               |
| Payroll taxes and other fringe benefits | -               | -              | -               |
| <b>Total personnel costs</b>            | <u>-</u>        | <u>-</u>       | <u>-</u>        |
| <br><b>Other expenses</b>               |                 |                |                 |
| Accounting and Auditing                 | 700             | 700            | -               |
| Auto Repair                             | 340             | 340            | -               |
| Automotive Supplies                     | -               | -              | -               |
| Conferences and Conventions             | 249             | 249            | -               |
| Dues and Subscriptions                  | 94              | 94             | -               |
| Educational Supplies                    | -               | -              | -               |
| Food Supplies                           | 1,630           | 1,630          | -               |
| Indirect Costs                          | -               | -              | -               |
| Insurance                               | 577             | 577            | -               |
| Lab Fees                                | -               | -              | -               |
| Medical Supplies                        | 582             | 582            | -               |
| Medical Services                        | -               | -              | -               |
| Office Supplies                         | 3,260           | 3,260          | -               |
| Other Supplies                          | -               | -              | -               |
| Postage                                 | -               | -              | -               |
| Other Professional Fees                 | 1,521           | 1,521          | -               |
| Other Property and Equipment            | -               | -              | -               |
| Telephone                               | 279             | 279            | -               |
| Travel                                  | 500             | 500            | -               |
| Utilities                               | 1,256           | 1,256          | -               |
| <b>Total other expenses</b>             | <u>10,988</u>   | <u>10,988</u>  | <u>-</u>        |
| <b>Total expenses</b>                   | <u>10,988</u>   | <u>10,988</u>  | <u>-</u>        |
| <br><b>Change in net assets</b>         | <u>(2,396)</u>  | <u>(2,396)</u> | <u>-</u>        |

## FOUR (4) RUNNER COMMUNITY ACTION PROGRAM, INCORPORATED

Serenity House  
Statement of Activities -Budget to Actual  
For the Year Ended June 30, 1997

|   | <u>Budgeted</u> | <u>Actual</u>  | <u>Variance</u> |
|---|-----------------|----------------|-----------------|
| <b>Revenue</b>                          |                 |                |                 |
| Grants                                  | 142,066         | 138,065        | 4,001           |
| Other Income                            | -               | -              | -               |
| <b>Total revenue</b>                    | <u>142,066</u>  | <u>138,065</u> | <u>4,001</u>    |
| <br>                                    |                 |                |                 |
| <b>Personnel Costs</b>                  |                 |                |                 |
| Salaries and wages                      | 73,180          | \$ 73,180      | -               |
| Payroll taxes and other fringe benefits | 9,930           | 8,050          | 1,880           |
| <b>Total personnel costs</b>            | <u>83,110</u>   | <u>81,230</u>  | <u>1,880</u>    |
| <br>                                    |                 |                |                 |
| <b>Other expenses</b>                   |                 |                |                 |
| Accounting and Auditing                 | 4,000           | 2,966          | 1,034           |
| Auto Repair                             | 1,300           | 1,265          | 35              |
| Automotive Supplies                     | 1,500           | 1,768          | (268)           |
| Conferences and Conventions             | 500             | 373            | 127             |
| Dues and Subscriptions                  | -               | -              | -               |
| Educational Supplies                    | -               | -              | -               |
| Food Supplies                           | 14,000          | 9,513          | 4,487           |
| Insurance                               | 6,500           | 7,520          | (1,020)         |
| Lab Fees                                | 3,150           | 1,972          | 1,178           |
| Medical Supplies                        | 500             | -              | 500             |
| Medical Services                        | 1,000           | 624            | 376             |
| Office Supplies                         | 750             | 3,625          | (2,875)         |
| Other Supplies                          | 500             | 362            | 138             |
| Postage                                 | 200             | 72             | 128             |
| Other Professional Fees                 | 3,000           | 4,053          | (1,053)         |
| Other Property and Equipment            | 500             | -              | 500             |
| Telephone                               | 3,000           | 3,415          | (415)           |
| Misc. Expense                           | 1,000           | 1,676          | (676)           |
| Capital Outlay                          | 5,556           | 5,556          | 0               |
| Utilities                               | 12,000          | 12,075         | (75)            |
|   |                 |                |                 |
| <b>Total other expenses</b>             | <u>58,956</u>   | <u>56,835</u>  | <u>2,121</u>    |
| <b>Total expenses</b>                   | <u>142,066</u>  | <u>138,065</u> | <u>4,001</u>    |
| <br>                                    |                 |                |                 |
| <b>Change in net assets</b>             | <u>-</u>        | <u>-</u>       | <u>-</u>        |

## FOUR (4) RUNNER COMMUNITY ACTION PROGRAM, INCORPORATED

HIV Outreach Program (OPH)  
Statement of Activities -Budget to Actual  
For the Year Ended June 30, 1997

|   | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|---|-----------------|---------------|-----------------|
| <b>Revenue</b>                          |                 |               |                 |
| Grants                                  | 51,081          | 22,886        | 28,195          |
| Other Income                            | -               | -             | -               |
| <b>Total revenue</b>                    | <u>51,081</u>   | <u>22,886</u> | <u>28,195</u>   |
| <b>Personnel Costs</b>                  |                 |               |                 |
| Salaries and wages                      | 25,440          | 16,800        | 8,640           |
| Payroll taxes and other fringe benefits | 5,195           | 2,086         | 3,109           |
| <b>Total personnel costs</b>            | <u>30,635</u>   | <u>18,886</u> | <u>11,749</u>   |
| <b>Other expenses</b>                   |                 |               |                 |
| Accounting and Auditing                 | 1,500           | -             | 1,500           |
| Advertising                             | 1,000           | -             | 1,000           |
| Auto Repair                             | -               | -             | -               |
| Automotive Supplies                     | -               | -             | -               |
| Conferences and Conventions             | 700             | 195           | 505             |
| Dues and Subscriptions                  | 150             | -             | 150             |
| Educational Supplies                    | 350             | -             | 350             |
| Food Supplies                           | -               | -             | -               |
| Indirect Costs                          | -               | -             | -               |
| Insurance                               | 1,000           | -             | 1,000           |
| Lab Fees                                | -               | -             | -               |
| Medical Supplies                        | -               | -             | -               |
| Medical Services                        | -               | -             | -               |
| Office Supplies                         | 500             | 3,002         | (2,502)         |
| Other Supplies                          | -               | -             | -               |
| Postage                                 | 250             | -             | 250             |
| Printing                                | 500             | -             | 500             |
| Other Professional Fees                 | -               | 165           | (165)           |
| Other Property and Equipment            | 2,000           | 312           | 1,688           |
| Telephone                               | 3,600           | 134           | 3,466           |
| Travel                                  | 4,096           | 192           | 3,904           |
| Utilities                               | 4,800           | -             | 4,800           |
| <b>Total other expenses</b>             | <u>20,446</u>   | <u>4,000</u>  | <u>16,446</u>   |
| <b>Total expenses</b>                   | <u>51,081</u>   | <u>22,886</u> | <u>28,195</u>   |
| <b>Change in net assets</b>             | <u>-</u>        | <u>-</u>      | <u>-</u>        |

## FOUR (4) RUNNER COMMUNITY ACTION PROGRAM, INCORPORATED

HIV Outreach Program (ADA)  
Statement of Activities -Budget to Actual  
For the Year Ended June 30, 1997

|   | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|---|-----------------|---------------|-----------------|
| <b>Revenue</b>                          |                 |               |                 |
| Grants                                  | 32,597          | 32,583        | 14              |
| Other Income                            | -               | -             | -               |
| <b>Total revenue</b>                    | <u>32,597</u>   | <u>32,583</u> | <u>14</u>       |
| <br><b>Personnel Costs</b>              |                 |               |                 |
| Salaries and wages                      | 13,320          | 13,320        | -               |
| Payroll taxes and other fringe benefits | 2,720           | 2,720         | 0               |
| <b>Total personnel costs</b>            | <u>16,040</u>   | <u>16,040</u> | <u>0</u>        |
| <br><b>Other expenses</b>               |                 |               |                 |
| Accounting and Auditing                 | 2,355           | 2,050         | 305             |
| Auto Repair                             | -               | 7             | (7)             |
| Automotive Supplies                     | -               | -             | -               |
| Conferences and Conventions             | 1,500           | 1,475         | 25              |
| Dues and Subscriptions                  | -               | -             | -               |
| Educational Supplies                    | 1,000           | 1,000         | -               |
| Food Supplies                           | -               | 265           | (265)           |
| Indirect Costs                          | 1,000           | 1,088         | (88)            |
| Insurance                               | 2,000           | 2,413         | (413)           |
| Lab Fees                                | -               | -             | -               |
| Medical Supplies                        | -               | -             | -               |
| Medical Services                        | -               | 200           | (200)           |
| Office Supplies                         | 800             | 625           | 175             |
| Other Supplies                          | -               | -             | -               |
| Postage                                 | 500             | 500           | -               |
| Printing                                | 250             | 250           | -               |
| Other Professional Fees                 | -               | 480           | (480)           |
| Other Property and Equipment            | -               | -             | -               |
| Telephone                               | 3,000           | 3,000         | -               |
| Travel                                  | 1,152           | 314           | 838             |
| Utilities                               | 3,000           | 2,875         | 125             |
| <b>Total other expenses</b>             | <u>16,557</u>   | <u>16,542</u> | <u>15</u>       |
| <b>Total expenses</b>                   | <u>32,597</u>   | <u>32,582</u> | <u>15</u>       |
| <br><b>Change in net assets</b>         | <u>-</u>        | <u>1</u>      | <u>(1)</u>      |