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THE EXTRA MILE, REGION VIII, INC.

WEST MONROE, LOUISIANA

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FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION  
FOR THE YEAR ENDED  
JUNE 30, 2004

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*Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Bator Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.*

Release Date 2-9-05

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
JUNE 30, 2004

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# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.



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"The CPA Never Underestimate The Value"  
**Certified Public Accountants**  
3007 Armand Street  
Monroe, Louisiana 71201  
Telephone (318) 322-5156 or (318) 323-1411  
Facsimile (318) 323-6331

- Accounting & Auditing
  - H.U.D. Audits
  - Non-Profit Organizations
- Business & Financial Planning
- Tax Preparation & Planning
  - Individual & Partnership
  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

December 10, 2004

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
The Extra Mile, Region VIII, Inc.  
West Monroe, Louisiana

We have audited the accompanying statement of financial position of The Extra Mile, Region VIII, Inc. as of and for the year ended June 30, 2004, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Extra Mile, Region VIII, Inc. as of June 30, 2004, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 10, 2004, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the basic financial statements of The Extra Mile, Region VIII, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents and the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2004, are presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

# JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.



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  - Corporate & Fiduciary
- Bookkeeping & Payroll Services

December 10, 2004

## 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 VIII, Inc.  
West Monroe, Louisiana

We have audited the financial statements of The Extra Mile, Region VIII, Inc. as of and for the year ended June 30, 2004, and have issued our report thereon dated December 10, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 VIII, 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 those 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 non-compliance 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 VIII, 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable

conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect The Extra Mile, Region VIII, Inc.'s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 04-1 and 04-2.

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. Our 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 are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Johnston, Perry, Johnson & Associates, L.L.P.*

JOHNSTON, PERRY, JOHNSON & ASSOCIATES, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2004

ASSETS

CURRENT ASSETS

Cash 4,977  
Grants Receivable 37,159

TOTAL CURRENT ASSETS 42,136

FIXED ASSETS

Building 29,000  
Equipment 62,959  
Less: Accumulated Depreciation (61,459)

TOTAL FIXED ASSETS 30,500

TOTAL ASSETS 72,636

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Payroll Tax Payable 6,916  
Accrued Expenses 848

TOTAL CURRENT LIABILITIES 7,764

NET ASSETS

Unrestricted 64,872

TOTAL NET ASSETS 64,872

TOTAL LIABILITIES AND NET ASSETS 72,636

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

THE EXTRA MILE, REGION VIII, INC.  
 WEST MONROE, LOUISIANA  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2004

UNRESTRICTED NET ASSETS

SUPPORT AND REVENUES

SUPPORT

Grants 259,303

TOTAL SUPPORT 259,303

REVENUES

Fund Raising Revenue (Net) 5,904

Other Revenue 1,567

TOTAL REVENUES 7,471

TOTAL SUPPORT AND REVENUES 266,774

EXPENSES

PROGRAM SERVICES

Support for Department of Health  
 And Hospitals - Louisiana 243,130

TOTAL PROGRAM SERVICES 243,130

SUPPORT SERVICES

General and Administrative 23,769

TOTAL SUPPORT SERVICES 23,769

TOTAL EXPENSES 266,899

INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS ( 125)

NET ASSETS AT BEGINNING OF YEAR 64,997

NET ASSETS AT END OF YEAR 64,872

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

THE EXTRA MILE, REGION VIII, INC.  
 WEST MONROE, LOUISIANA  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2004

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase (Decrease) in Net Assets	( 125)
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation	6,273
(Increase) Decrease in:	
Grants Receivable	2,724
Accounts Receivable	-
Increase (Decrease) in:	
Accrued Payroll Taxes	(3,895)
Net Cash Provided (Used) by Operating Activities	<u>4,977</u>

NET INCREASE (DECREASE) IN CASH 4,977

BEGINNING CASH AND CASH EQUIVALENTS -0-

ENDING CASH AND CASH EQUIVALENTS 4,977

SUPPLEMENTAL CASH BASIS DATA

Interest Paid	-0-
Income Taxes Paid	-0-

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

THE EXTRA MILE, REGION VIII, INC.  
 WEST MONROE, LOUISIANA  
 STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JUNE 30, 2004

	SUPPORT FOR DEPARTMENT OF HEALTH AND <u>HOSPITALS</u>	GENERAL AND ADMINISTRATIVE	<u>TOTAL</u>
Personal Services	92,948	6,883	99,831
Related Benefits	14,112	1,411	15,523
Travel	7,126	713	7,839
Operating Services	107,290	10,729	118,019
Supplies	11,819	2,987	14,806
Other Services	<u>4,190</u>	<u>419</u>	<u>4,609</u>
Total Expenditures Before			
Depreciation	237,485	23,142	260,627
Depreciation	<u>5,645</u>	<u>627</u>	<u>6,272</u>
<u>TOTAL EXPENSES</u>	<u>243,130</u>	<u>23,769</u>	<u>266,899</u>

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

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Statement of Presentation

The accompanying financial statements conform to accounting principles generally accepted in the United States of America for not-for-profit organizations.

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. All of the net assets at June 30, 2004 are unrestricted.

B. Organization

The Extra Mile, Region VIII, Inc. was organized to promote and develop contributions and volunteers to Louisiana state funded agencies. The Agency is operated exclusively for charitable, educational, and scientific purposes.

C. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Cash and Cash Equivalents

The Agency considers all highly liquid investments with a maturity of three 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.

E. Property and Equipment Accounting

Property and equipment acquired with Agency funds are considered to be owned by the Agency while used in the program or in future authorized programs. However, funding sources have a reversionary interest in these assets as well as the determination of use of any proceeds from the sale of these assets.

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

E. Property and Equipment Accounting (Continued)

The Agency follows the practice of capitalizing all expenditures for property and equipment with a cost in excess of \$500. Depreciation is computed on a straight-line basis over the estimated service lives of the assets. The following lives have been assigned to the fixed assets:

Computer Equipment and Vehicles	5 Years
Furniture, Fixtures, and Equipment	7 Years
Building	39 Years

Net values are computed as follows:

	<u>2004</u>
Building	29,000
Computer Equipment and Vehicles	35,242
Furniture, Fixtures, and Equipment	27,717
Less: Accumulated Depreciation	<u>(61,459)</u>
Net Value	<u>30,500</u>

F. Budget Policy

Budgets are prepared by the Agency's Executive Director and Board of Directors, and approved by the grantor of the funds.

G. Cash in Bank

All funds are in institutions insured by an agency of the federal government.

H. Related Party Transactions

There were no related party transactions for the year ended June 30, 2004.

NOTE 2 - FUNDING POLICIES AND SOURCES OF FUNDS:

The Agency receives its monies through various methods of funding. Most of the funds are received on a reimbursement basis. The Agency also receives funds by contributions from both public and private sources. The primary source of funds is the Louisiana Department of Health and Hospitals.

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 3 - GRANTS RECEIVABLE:

Grants receivable at June 30, 2004 substantially consists of reimbursements for expenses incurred under the program due from the Louisiana Department of Health and Hospitals.

The allowance for bad debts is zero as management believes all amounts are collectible.

NOTE 4 - BOARD OF DIRECTORS COMPENSATION:

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

NOTE 5 - INCOME TAX STATUS:

The Agency, a non-profit corporation, is exempt from federal income taxes under Section 501(C)(3) of the Internal Revenue Code.

NOTE 6 - ACCRUED LEAVE:

As of June 30, 2004, unrecorded annual leave time was not material. The Agency's policy is not to record accrued leave as an expenditure until the period it is taken.

NOTE 7 - CONTINGENT LIABILITIES:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount which may be disallowed by the grantor cannot be determined at this time, although the Agency expects such amounts, if any, to be immaterial.

NOTE 8 - 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 benefitted. Fund raising costs are not material.

NOTE 9 - RETIREMENT PLAN:

All employees are covered under the Social Security program.

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2004

NOTE 9 - RETIREMENT PLAN: (Continued)

The Agency also has a 401(k) plan set up for eligible salaried employees. The Agency matches up to 3% on elected contributions. The total amount of contributions was \$1,020 and the total amount of employer matching payable was \$1,020 at June 30, 2004.

NOTE 10 - ADVERTISING:

The Company expenses advertising costs as they are incurred. There were no advertising costs for the year ended June 30, 2004.

NOTE 11 - FUND RAISING REVENUE:

The fund raising revenues and expenses are as follows:

Fund Raising Revenue	7,298
Direct Fund Raising Costs	( <u>1,394</u> )
Net Fund Raising	<u>5,904</u>

The corporation had no other material fund raising expenses.

SUPPLEMENTARY FINANCIAL INFORMATION

SCHEDULE I

THE EXTRA MILE, REGION VIII, INC.  
 WEST MONROE, LOUISIANA  
 STATEMENT OF EXPENDITURES - BY GRANTOR  
 FOR THE YEAR ENDED JUNE 30, 2004

	DHH STATE FUNDS	DROP-IN CENTER	OCDD	WRAP AROUND OMH	CONSUMER RESOURCES	RAB	CONSUMER	TEEN INSTITUTE	TOTAL
Personal Services	38,010	42,173	-	-	-	-	12,765	-	92,948
Related Benefits	7,200	4,862	-	-	-	-	2,050	-	14,112
Travel	600	2,634	-	-	500	2,070	1,322	-	7,126
Operating Services	2,100	20,600	17,548	11,029	30,914	1,999	600	22,500	107,290
Supplies	790	3,637	-	-	500	2,350	4,542	-	11,819
Professional	300	940	-	350	2,500	100	-	-	4,190
Capital Assets	-	-	-	-	-	-	-	-	-0-
Administration	-	8,300	1,950	1,388	4,500	800	2,380	2,500	21,818
<b>TOTAL EXPENDITURES</b>	<u>49,000</u>	<u>83,146</u>	<u>19,498</u>	<u>12,767</u>	<u>38,914</u>	<u>7,319</u>	<u>23,659</u>	<u>25,000</u>	<u>259,303</u>

THE EXTRA MILE, REGION VIII, INC.  
 WEST MONROE, LOUISIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2004

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>FEDERAL AWARD AMOUNT</u>	<u>FEDERAL DISBURSEMENTS/ EXPENDITURES</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through Louisiana			
State Department of Health and Human Services			
DHH State Funds	93.958	49,000	49,000
Drop-In Centers	93.958	83,146	83,146
OCDD	93.958	19,500	19,498
Wrap Around - OMH	93.958	13,879	12,767
Consumer Resources	93.958	40,538	38,914
Consumer	93.958	23,784	23,659
RAB	93.958	8,000	7,319
Teen Institute	93.959	25,000	25,000

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2004

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of The Extra Mile, Region VIII, Inc. and is presented on the accrual basis of accounting.

NOTE 2 - SUBRECIPIENTS

The Extra Mile, Region VIII, Inc. did not provide federal awards to subrecipients.

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
SCHEDULE OF BOARD MEMBERS COMPENSATION  
FOR THE YEAR ENDED JUNE 30, 2004

No compensation was paid any board member during the year under audit.

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2004

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

\* Material weakness(es) identified?           \_\_\_ yes X no

\* Reportable condition(s) identified that  
are not considered to be material  
weaknesses?                                   X yes \_\_\_ none reported

Noncompliance material to financial  
statements noted?                           \_\_\_ yes X no

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004

SECTION II - FINANCIAL STATEMENT FINDINGS

Internal Control

04-1

Criteria: Adequate internal controls require employee time sheets to be signed by employees and the supervisor.

Conditions: The audit disclosed employee timesheets not signed by employees or the supervisor.

Questioned Cost: None

Context: Internal controls

Effect: This finding has no effect on the financial statements.

Cause: Management did not require employees or the supervisor to sign timesheets.

Recommendation: We recommend the Organization have employee and the supervisor approval on all timesheets before payroll is paid.

Response: The Organization will make sure proper employee and supervisor approval is on all timesheets.

04-2

Criteria: The Organization needs to maintain positive cash flow in order to have good internal controls.

Conditions: The audit disclosed occasional delays in making payroll deposits.

Questioned Cost: None

Context: The payroll tax deposit process is to be completed in a timely manner as required by the Internal Revenue Service.

Effect: The late payment of payroll tax deposits resulted in penalties and interest payments of \$611 during the year.

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2004

Cause: The Organization was unable to pay the payroll tax deposits in a timely manner due to cash flow problems.

Recommendation: We recommend the Organization process and pay payroll tax deposits in a timely manner as required by the Internal Revenue Service.

Response: The Organization will timely process and closely monitor the payroll tax deposit process.

Compliance

There were no findings nor questioned costs for the year ended June 30, 2004.

THE EXTRA MILE, REGION VIII, INC.  
WEST MONROE, LOUISIANA  
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS  
JUNE 30, 2004

Prior Finding 03-1: The audit disclosed not only payroll deductions but also employer matching had not been made to the financial institution maintaining the SIMPLE IRA since August 23, 2002.

Status: The Organization has been making monthly payments to the financial institution maintaining the SIMPLE IRA and has made all additional payments needed to bring the SIMPLE IRA current.

Prior Finding 03-2: The audit disclosed occasional delays in processing reimbursements and delays in receipt of state monies.

Status: The Organization has been timely processing and closely monitoring the cost reimbursement process.

[This form is an unaudited informational document prepared by management of the agency.]

LEGISLATIVE AUDITOR  
BATON ROUGE LA 70804

**DATA COLLECTION FORM**  
**FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES**

OMB Form 0348-0057 may be used as a substitute for this form.  
Date Submitted 12/17/2004

RETURN to: Legislative Auditor ([ereports@lla.state.la.us](mailto:ereports@lla.state.la.us)) or  
Attn: Engagement Processing  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:  
6/30/2004  
3. Audit Period Covered  
 Annual  Biennial  
 Other to

2. Type of Report:  
 Single Audit  GAO Audit Standards Audit  
 Compilation  Review/Attestation  
 Program Audit  Other  
Total Revenues and other sources, all funds \$ 266,774.00

4. AUDITEE INFORMATION  
Auditee Name  
THE EXTRA MILE, REGION VIII, INC.  
Street Address (Number and Street)  
1205 NORTH 18<sup>TH</sup> STREET  
Mailing Address (PO No.)  
City State Zip  
MONROE LA 71201  
Auditee Contact Name Title  
JEAN HARTZOG EXECUTIVE DIRECTOR  
Telephone Fax  
318-388-6088 318-362-4178  
Email (Optional)

5. AUDITOR INFORMATION  
Firm Name  
Johnston, Perry & Johnston  
Street Address (Number and Street)  
3007 ARMOND STREET  
Mailing Address (PO No.)  
City State Zip  
MONROE LA 71201  
Auditor Contact Name Title  
ROWLAND H. PERRY PARTNER  
Telephone Fax  
318-322-5156 318-323-6331  
Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:  
\_\_\_\_\_

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, no management letter, and no prior year findings, check this box and do not complete the rest of the form.

6. FINANCIAL STATEMENTS  
a. Type of audit report on financial statements.  Not Applicable  
 Unqualified Opinion  Qualified Opinion  Adverse Opinion  Disclaimer of Opinion  
b. Is a 'going concern' explanatory paragraph included in the audit report?  Yes  No  
c. Do any of the funds have deficit balances?  Yes  No

7. INTERNAL CONTROL  
Do the comments on internal control include:  material weaknesses  other conditions

8. COMPLIANCE  
Do the comments on compliance include:  criminal acts  fraud and abuse  not applicable

9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.)  
N/A \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ Resolved  Yes  No  No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)  
04-1 \_\_\_\_\_ \$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
04-2 \_\_\_\_\_ \$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ \$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ \$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ \$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
Do any findings address nepotism, ethics violations or related party transactions?  Yes  No  
Do any findings address violation of bond indenture covenants?  Yes  No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS (Finding/Comment Caption and No.)  
03-1 \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
03-2 \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\_\_\_\_\_ Resolved  Yes  No  No Longer Applicable

CPA SIGNATURE \_\_\_\_\_ Date 12/27/04  
AUDITEE SIGNATURE Rowland Perry, CPA  
Jean J. Hartzog Date 12/29/04