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# THE EXTRA MILE, REGION VI, INC.

PINEVILLE, LOUISIANA

JUNE 30, 2004

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10-27-04

THE EXTRA MILE, REGION VI, INC.

JUNE 30, 2004

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statement of financial position of The Extra Mile, Region VI, Inc. (a nonprofit organization) as of June 30, 2004, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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 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 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 the 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 VI, Inc. as of June 30, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is 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 our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

MARVIN A. JUNEAU, C.P.A.  
H. FRED RANDOW, C.P.A.  
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.  
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PAYNE, MOORE & HERRINGTON, LLP

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2004, on our consideration of The Extra Mile, Region VI, Inc.'s internal control over financial reporting and 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.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

September 30, 2004

**THE EXTRA MILE, REGION VI, INC.  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2004**

**EXHIBIT A**

<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$	90,398
Grants receivable		80,979
Prepaid expenses		<u>10,013</u>
Total Current Assets		181,390
<b>INVESTMENTS</b>		100,392
<b>FURNITURE AND EQUIPMENT - NET OF DEPRECIATION</b>		28,599
<b>OTHER ASSETS</b>		<u>19,200</u>
<b><u>TOTAL ASSETS</u></b>	<b>\$</b>	<b><u>329,581</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$	5,300
Accrued liabilities		23,660
Deposits held on behalf of others		<u>11,934</u>
Total Current Liabilities		40,894
<b>NET ASSETS</b>		
Unrestricted:		
Undesignated	280,132	
Designated	<u>1,063</u>	281,195
Temporarily restricted		<u>7,492</u>
Total Net Assets		<u>288,687</u>
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	<b>\$</b>	<b><u>329,581</u></b>

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

**THE EXTRA MILE, REGION VI, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2004**

**EXHIBIT B**

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>			
Government grants	\$	\$ 515,244	\$ 515,244
Private grants		44,873	44,873
Fundraising	4,007	1,100	5,107
Noncash support	65,250		65,250
Administrative reimbursement	51,504		51,504
Donations		7,540	7,540
Interest	708		708
Miscellaneous	2,955		2,955
Unrealized gain on investments	3,707		3,707
Net assets released from restrictions	578,782	(578,782)	-
Total Revenues, Gains, and Other Support	706,913	(10,025)	696,888
 <b>EXPENSES</b>			
Adult Flex Program	65,372		65,372
Child Flex Program	9,886		9,886
Drop In Centers Program	133,961		133,961
EDS Program	13,981		13,981
The Extra Mile Program	40,133		40,133
Substance Abuse Prevention Program	71,404		71,404
OCDD Disabilities Program	5,909		5,909
Consumer Employment Program	8,671		8,671
Maternal Child Health Program	106,490		106,490
Diabetes Research Program	42,451		42,451
OMH Consumer Liason	26,078		26,078
Fundraising	1,497		1,497
Central Louisiana State Hospital Library Stipend	2,772		2,772
CLSH Strategic Plan	10,582		10,582
Occupational Health Nurses	8,032		8,032
Other support services	131,779		131,779
Total Expenses	678,998	-	678,998
 <b>CHANGE IN NET ASSETS</b>	 27,915	 (10,025)	 17,890
 <b>NET ASSETS, BEGINNING OF YEAR</b>	 253,280	 17,517	 270,797
 <b><u>NET ASSETS, END OF YEAR</u></b>	 \$ 281,195	 \$ 7,492	 \$ 288,687

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

**THE EXTRA MILE, REGION VI, INC.  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2004**

**EXHIBIT C**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 17,890
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	9,531
Unrealized gain on investments	(3,707)
Reinvested dividends on investments	(186)
Changes in operating assets and liabilities:	
Grants receivable	33,342
Accounts receivable	71
Prepaid expenses	243
Accounts payable	(11,338)
Payroll taxes and other employee withholdings	(2,624)
Accrued liabilities	2,722
Deposits held on behalf of others	(1,697)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>44,247</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchase of furniture and equipment	(6,175)
Purchase of mutual funds	(96,500)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(102,675)</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(58,428)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>148,826</b>
<b><u>CASH AND CASH EQUIVALENTS, END OF YEAR</u></b>	<b>\$ 90,398</b>

**ADDITIONAL REQUIRED DISCLOSURES:**

1. Management considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. No interest was paid during the year.
3. There were no income taxes paid during the year.
4. Noncash investing and financing transaction during the year:

Use of office space	\$ 65,250
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The accompanying notes are an integral part of the financial statements.

THE EXTRA MILE, REGION VI, INC.  
JUNE 30, 2004

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Extra Mile, Region VI, Inc. is a nonprofit corporation formed to enhance and enrich the environment for clients served by the Louisiana Department of Health and Hospitals through public education, volunteer recruitment, program development, and fund raising.

The Extra Mile, Region VI, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable Louisiana law, and contributions to it are tax deductible within the limitations prescribed by the Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements. In addition, the organization has been determined not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

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.

Furniture, Equipment, and Depreciation

Furniture and equipment are stated at cost for assets purchased and at market value for assets acquired by gift. Depreciation is computed on the straight-line method over the estimated useful lives of the assets as follows:

Furniture and equipment	5-7 years
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Furniture and equipment reflected in the financial statements includes capital assets purchased for use in the various programs administered by The Extra Mile, Region VI, Inc. from the respective program's funds as budgeted in the program agreements.

**THE EXTRA MILE, REGION VI, INC.**  
**JUNE 30, 2004**

**NOTES TO FINANCIAL STATEMENTS**

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted support, depending on the existence and/or nature of any donor restrictions. When a donor 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.

Contributed Services

No amounts have been reflected in the financial statements for contributed services. The Extra Mile, Region VI, Inc. pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs and various fund raising activities.

Use of Facilities

Central Louisiana State Hospital provides office facilities and utilities to The Extra Mile, Region VI, Inc. to operate The Extra Mile offices, the Common Ground Drop-In Center, and the Clothes Closet/Food Pantry. In exchange, The Extra Mile operates the Central Louisiana State Hospital patient library which is located in The Extra Mile offices building. The fair value of the use of provided facilities was \$65,250, and has been included in the statement of activities as noncash support.

Use of 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 the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt and equity securities are valued at their fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Functional Allocation of Expenses

The costs of providing the various programs and other 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.

**THE EXTRA MILE, REGION VI, INC.  
JUNE 30, 2004**

**NOTES TO FINANCIAL STATEMENTS**

**2. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consisted of the following at June 30, 2004:

Non-interest bearing checking accounts	\$ 63,644
Interest bearing money market account	<u>26,754</u>
	<b>\$ 90,398</b>

Cash balances in demand deposit accounts with a local bank were fully insured through Federal Deposit Insurance Corporation (FDIC) coverage or assets pledged.

**3. GRANTS RECEIVABLE**

Grants receivable consisted of amounts due from the State of Louisiana, Department of Health and Hospitals.

**4. INVESTMENTS**

Investments include funds transferred from a money market account to an AG Edwards brokerage account in the current year. The fund names, costs, fair values, and carrying values are as follows:

<u>Fund Name</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying Value</u>
Capital Income Builder Fund	\$ 48,435	\$ 50,217	\$ 50,217
Income Fund of America, Inc.	<u>48,250</u>	<u>50,175</u>	<u>50,175</u>
	<b>\$ 96,685</b>	<b>\$ 100,392</b>	<b>\$ 100,392</b>

**5. FURNITURE AND EQUIPMENT**

The following is a summary of furniture and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Equipment	\$ 60,221	\$ 32,571	\$ 27,650
Furniture and fixtures	<u>4,203</u>	<u>3,254</u>	<u>949</u>
	<b>\$ 64,424</b>	<b>\$ 35,825</b>	<b>\$ 28,599</b>

The depreciation provision for the year ended June 30, 2004, amounted to \$9,531.

**6. OTHER ASSETS**

Other assets consist of approximately 3.2 acres of land donated to The Extra Mile, Region VI, Inc. in a prior year by a dissolving not-for-profit corporation. The land is located in Rapides Parish, Louisiana and is reported at \$19,200, its estimated fair value at the date of donation in accordance with accounting principles generally accepted in the United States of America. There were no restrictions imposed on the gift by the donor.

**THE EXTRA MILE, REGION VI, INC.**  
**JUNE 30, 2004**

**NOTES TO FINANCIAL STATEMENTS**

**7. LEASES**

Facilities

The Organization provides part of its program services in leased facilities located in Alexandria and Jonesville, Louisiana. The facilities are leased from two unrelated third parties under month to month operating leases. The Extra Mile, Region VI, Inc. made rental payments, consisting solely of minimum rentals, amounting to \$16,200 for the year ended June 30, 2004.

Vans

On July 2, 2004, The Extra Mile, Region VI, Inc. entered into two operating leases for two Ford vans. The leases are for a period of two years. At the end of the lease period, the lessee has the option to purchase the vans at fair market value. The cost to lease the two vans is \$1,529 per month with the first payment due July 2, 2003.

The future minimum lease payments under these leases are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2005	18,345

**8. CONCENTRATIONS OF REVENUES AND SIGNIFICANT FUNDING SOURCE**

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

**9. COMPENSATION TO BOARD OF DIRECTORS**

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

**10. RETIREMENT PLAN**

The Extra Mile, Region VI, Inc. has a defined contribution plan covering eligible employees. The plan, funded through a group annuity contract issued by Mutual of America Life Insurance Company, qualifies as a SIMPLE IRA plan under Section 408(p) of the Internal Revenue Code. Participating employee contributions are matched by the employer up to three (3) percent of the employee's annual salary. Contribution expense for the year ended June 30, 2004 totaled \$5,384.

**11. DESIGNATED NET ASSETS**

Unrestricted net assets consists of funds designated by the board of directors for adult needs.

THE EXTRA MILE, REGION VI, INC.  
JUNE 30, 2004

NOTES TO FINANCIAL STATEMENTS

**12. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets at June 30, 2004 consisted of the following:

Clothes Closet/Food Pantry	\$ 6,572
Prom Grad	670
Endowment Fund	200
Mental Health	50
	<u>50</u>
	\$ 7,492

**13. NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the grants. There were no permanently restricted net assets at June 30, 2004.

**ADDITIONAL INFORMATION**

THE EXTRA MILE, REGION VI, INC.  
 SCHEDULE OF FUNCTIONAL EXPENSES  
 YEAR ENDED JUNE 30, 2004

SCHEDULE 1  
 (Continued)

	Adult Flex Program	Child Flex Program	Drop In Centers Program	EDS Program	The Extra Mile Program	Substance Abuse Prevention Program	OCDD Disabilities Program	Consumer Employment Program
Personal Services	\$ 19,347	\$ 2,523	\$ 87,995	\$ 10,154	\$ 33,592	\$ 26,364	\$	\$ 3,800
Related Benefits	3,521	196	9,345	1,377	3,699	2,677		360
Travel			405			19,294		
Operating Services	40,004	7,167	26,237	154	1,542	7,251	5,909	4,511
Supplies			9,979	2,296		8,118		
Professional	2,500				1,300	7,700		
Depreciation								
Fundraising								
<b>Totals</b>	<b>\$ 65,372</b>	<b>\$ 9,886</b>	<b>\$ 133,961</b>	<b>\$ 13,981</b>	<b>\$ 40,133</b>	<b>\$ 71,404</b>	<b>\$ 5,909</b>	<b>\$ 8,671</b>

See independent auditor's report.

**THE EXTRA MILE, REGION VI, INC.  
SCHEDULE OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2004**

**SCHEDULE 1  
(Concluded)**

	Maternal Child Health Program	Diabetes Research Program	OMH Consumer Liason	Fund- raising	CLSH Library Stipend	CLSH Strategic Plan	Occupational Health Nurses	Other Support Services	Total
Personal Services	\$ 37,752	\$ 30,920	\$ 16,419	\$	\$	\$	\$	\$ 16,934	\$ 285,800
Related Benefits	5,662	3,846	1,839					2,427	34,949
Travel	11,725	1,120	1,085				4,950		38,579
Operating Services	4,648	6,565	1,657		2,772	2,582	3,082	102,887	216,968
Supplies	7,751		5,078						33,222
Professional	38,952					8,000			58,452
Depreciation								9,531	9,531
Fundraising				1,497					1,497
<b>Totals</b>	<b>\$ 106,490</b>	<b>\$ 42,451</b>	<b>\$ 26,078</b>	<b>\$ 1,497</b>	<b>\$ 2,772</b>	<b>\$ 10,582</b>	<b>\$ 8,032</b>	<b>\$ 131,779</b>	<b>\$ 678,998</b>

See independent auditor's report.

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

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



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited the financial statements of The Extra Mile, Region VI, Inc. (a nonprofit organization), as of and for the year ended June 30, 2004, and have issued our report thereon dated September 30, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Organization'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 noncompliance that are required to be reported under Governmental Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

MARVIN A. JUNEAU, C.P.A. ROBERT L. LITTON, C.P.A. MICHAEL A. JUNEAU, C.P.A.
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The Board of Directors  
The Extra Mile, Region VI, Inc.

This report is intended solely for the information and use of the Board of Directors, management, state awarding agencies, and the Legislative Auditor's office of the State of Louisiana 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 in fact a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

September 30, 2004

**THE EXTRA MILE, REGION VI, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2004**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes      x   No

Reportable condition(s) identified  
not considered to be material  
weaknesses?

\_\_\_\_\_ Yes      x   None reported

Noncompliance material to financial  
statements noted?

\_\_\_\_\_ Yes      x   No

*Management's Corrective Action Plan*

Not applicable

*Management's Summary Schedule of Prior  
Audit Findings*

Not applicable

*Memorandum of Other Comments  
And Recommendations*

None issued

*Federal Awards -*

Not applicable

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No findings noted.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Not applicable.