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THE EXTRA MILE, REGION IV, INC.
LAFAYETTE, LOUISIANA

AUDIT REPORT

JUNE 30, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 FEB 12 1957

Y. L. AULD & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
LAFAYETTE, LOUISIANA

CONTENTS

	Page
Independent Auditors' Report on the Basic Financial Statements and the Schedule of Federal Awards	1
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7
Schedule of Federal Awards	10
Independent Auditors' Report on the Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	11
Independent Auditors' Report on the Internal Control Structure Used in Administering Federal Awards	12
Independent Auditors' Report on Compliance With Laws, Regulations, Contracts, and Grants Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	16
Independent Auditors' Report on Compliance with the General Requirements Applicable to Federal Awards	17
Independent Auditors' Report on Compliance with the Specific Requirements Applicable to Non-major Federal Program Transactions	18

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INDEPENDENT AUDITORS' REPORT ON THE BASIC FINANCIAL STATEMENTS AND THE SCHEDULE OF FEDERAL AWARDS

The Board of Directors
The Extra Mile, Region IV, Inc.
Lafayette, Louisiana

We have audited the accompanying statement of financial position of The Extra Mile, Region IV, Inc., (a nonprofit organization) as of June 30, 1996, and the related statements of activities, functional expenses, 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 generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 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 evaluating the overall financial statement presentation and assessing the accounting principles used and the significant estimates made by management. We believe 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 IV, Inc., as of June 30, 1996, and the changes in its net assets and its cash flows for the year then-ended in conformity with generally accepted accounting principles.

As discussed in Note 5 to the financial statements, in the current year the organization changed its method of recording contributions and its method of financial reporting and financial statement presentation.

In accordance with Government Auditing Standards, we have also issued reports dated November 8, 1996, on our consideration of the internal control structure and on compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the basic financial statements of The Extra Mile, Region IV, Inc. The accompanying Schedule of Federal Awards for the year ended June 30, 1986, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Y. L. ALD & ASSOCIATES



Certified Public Accountants

Lafayette, Louisiana
November 6, 1986

THE EXTRA MILE, REGION IV, INC.
Lafayette, Louisiana
STATEMENT OF FINANCIAL POSITION
June 30, 1995

ASSETS

CURRENT ASSETS		
Cash	\$ 88,901	
Accounts Receivable	82,899	
Prepaid Expenses	<u> 80</u>	
Total Current Assets		\$174,017
PLANT ASSETS		
Equipment, At Cost,		
Less Accumulated		
Depreciation of \$10,004		<u>13,011</u>
TOTAL ASSETS		<u>\$147,028</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	\$ 14,682	
Salaries Payable	2,078	
Payroll Taxes Payable	<u> 88</u>	
Total Current Liabilities		\$ 17,048
NET ASSETS		
Unrestricted		
Operating	\$107,293	
Board Designated	7,728	
Plant Assets	<u>32,011</u>	
Total Net Assets		<u>127,032</u>
TOTAL LIABILITIES AND NET ASSETS		<u>\$147,088</u>

See accountants' report and accompanying notes to financial statements.

THE EXTRA MILE REGION IV, INC.
Lafayette, Louisiana
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 1999

	<u>Unrestricted Net Assets</u>
SUPPORT AND REVENUE	
Program Revenue	\$217,391
Donations	12,317
Special Events	15,411
Interest Income	<u>839</u>
TOTAL SUPPORT AND REVENUE	\$245,958
EXPENSES	
Program Services	
Volunteer Program	\$ 74,569
Family Support Services	19,139
Children's Support Services	12,807
Adult Support Services	29,890
WETA Programs	<u>118,232</u>
Total Program Services	\$254,637
Supporting Services	
Special Events	<u>30,921</u>
TOTAL EXPENSES	\$285,558
INCREASE IN NET ASSETS	\$ 61,006
NET ASSETS, BEGINNING OF YEAR	<u>60,968</u>
NET ASSETS, END OF YEAR	<u>\$122,024</u>

See accountants' report and accompanying notes to financial statements.

THE ESTER MILE, HOUSCHYK, INC.
 Louisiana, Louisiana
 STATEMENT OF FUNCTIONAL EXPENSES
 For the Year Ended June 30, 1998

	PROGRAM SERVICES					TOTAL
	Volunteer Program	Family Support	Children's Support	Adult Support	WETA Program	
Salaries	1,875	881			18,428	21,184
Benefits and Allowances	46,528	4,323			66,788	117,639
Payroll Taxes				729		729
TOTAL SALARIES & RELATED EXPENSES	21,208	5,204	0	729	190,246	227,487
Travel	1,088	484		1,819	8,148	11,539
Living Expenses			804	15,031		15,835
Professional Services	13,008	2,880	228	30	508	16,654
Office Expenses	1,208	1,878		384	381	3,851
Contingency	1,074			3,400		4,474
Repairs and Maintenance	76	1,345				1,421
Supplies	1,878	348		397		2,623
Telephone	883	982	3,178	458		5,501
Educational Materials		1,788	287			2,075
Education		2,194				2,194
Conferences	98	3,758	1,688	2,494	2,288	10,326
Medical Expenses						
Family Services						
Activity Fees						
Printing	1,820					1,820
Insurance	882	40			178	1,099
Special Events						
Donations and Subscriptions	240	287				527
Volunteer Expenses	280					280
Bank Charges	88	48	173		85	394
Miscellaneous Expenses	3					3
TOTAL PROGRAMS (EXPENSE) CANCELLATIONS	72,287	17,418	12,887	28,174	178,228	238,996
Depreciation	2,451	1,688		88		4,827
TOTAL EXPENSES	15,088	18,128	12,887	28,262	178,228	294,593

See accounts' report and accompanying notes to financial statements.

THE EXTRA MILE REGION IV, INC.
Lafayette, Louisiana
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 1995

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in Net Assets	\$81,096
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	3,913
(Increase) Decrease in Operating Assets	
Accounts Receivable	(27,842)
Prepaid Expenses	(822)
Increase (Decrease) in Operating Liabilities	
Accounts Payable	3,825
Deferred Revenue	(900)
Salaries Payable	2,876
Payroll Taxes Payable	(793)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$63,547</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Payments for Equipment	\$ (3,200)
NET CASH USED BY INVESTING ACTIVITIES	<u>\$ (3,200)</u>
NET INCREASE IN CASH	\$49,347
CASH AT BEGINNING OF YEAR	<u>30,780</u>
CASH AT ENDING OF YEAR	<u>\$60,127</u>

See accountants' report and accompanying notes to financial statements.

THE EXTRA MILE, REGION IV, INC.
Lafayette, Louisiana
NOTES TO FINANCIAL STATEMENTS
June 30, 1995

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

The organization is a nonprofit, community-based program governed by a volunteer board of directors. The organization administers several programs for the benefit of persons with mental health, mental retardation/developmental disabilities, and substance abuse problems. Its activities cover the Parishes of St. Landry, St. Martin, Lafayette, Iberville, Vermilion, Acadia, and Evangeline. The organization is also the administrator of the AmeriCorps WISTA program for all Extra Mile offices in Louisiana.

FINANCIAL STATEMENT PRESENTATION

The financial statements of the Association are prepared on the accrual basis of accounting. This means revenues are recognized when earned and expenses are recognized when incurred. Also, the financial statements reference the standards promulgated by the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations.

PLANT ASSETS AND DEPRECIATION

Equipment is stated at cost. Depreciation of equipment is calculated on a straight-line basis over estimated useful lives ranging from five to seven years.

STATEMENT OF CASH FLOWS

For purposes of the Statement of Cash Flows, demand deposits are considered cash.

INCOME TAX STATUS

The Extra Mile, Region IV, Inc., is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). It is classified as an organization that is not a private foundation under Section 509(j)(2) of the Internal Revenue Code and qualifies for the 50 percent of adjusted gross income charitable contribution deduction rule for individual donors.

ESTIMATES

Financial statements are prepared in conformity with generally accepted accounting principles. These principles require management to make estimates and assumptions affecting certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

FUNCTIONAL EXPENSE ALLOCATIONS

A summary of the costs of providing various programs and supporting services is in the statement of functional expenses. Accordingly, certain costs are allocated between the programs and supporting services benefited.

CONTRIBUTED SERVICES

The organization's offices are donated by the Acadiana Mental Health Center, an agency of the State of Louisiana. Along with providing office space, the Center allows the use of the telephone, postage meter, fax machine, and copy machines. The estimated fair market values of these items are included in the financial statements.

Many volunteers have donated significant amounts of time to the organization. No amounts are recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

NOTE 2 - NATURE OF BOARD DESIGNATED NET ASSETS

In May, 1990, the organization received a transfer of funds from the Evangeline Area Guidance Society. These funds along with monies received from United Way of Acadiana, United Way of Iberia, and other sources are administered by the organization to provide services and special activities for clients of the Children's and Adolescents' Unit of the Acadiana Mental Health Clinic and the New Iberia Mental Health Clinic.

NOTE 3 - CONCENTRATIONS OF CREDIT RISK

Credit risk with respect to receivables is limited because the organization deals primarily with governmental agencies.

NOTE 4 - RISKS AND UNCERTAINTIES

The organization receives a substantial amount of its support from governmental agencies. A significant reduction in this support, if it were to occur, would affect the organization's programs and activities.

NOTE 5 - CHANGES IN ACCOUNTING PRINCIPLES

In the current fiscal year, the organization adopted Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. Under this new standard, the organization ended the use of fund accounting and, accordingly, reclassified its financial statements to present the required classes of net assets. This reclassification does not affect the change in net assets for the current fiscal year. The organization has no temporarily or permanently restricted net assets.

The organization also adopted Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Contributions Made, in the current fiscal year. According to SFAS No. 116, contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. The adoption does not affect net assets for the current fiscal year. The organization has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

THE EXTRA MILE, REGION IV, INC.
Lafayette, Louisiana
SCHEDULE OF FEDERAL AWARDS
For the Year Ended June 30, 1999

Pass-Through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures
OTHER FEDERAL AWARDS:			
Pass-Through from State of Louisiana, Department of Health and Hospitals, Office of Mental Health			
Family Support Services-Block Grant	NA	300	\$18,849
Flexible or Wrap-Around Funds Block Grant	NA	300	11,370
CONFIDENT Transportation	NA	300	1,359
Consumer Run Drop-In Center	NA	300	7,890
Pass-Through from State of Louisiana, Department of Social Services, Office of Community Services			
Family Preservation and Support Services	03-590	370	_2,282
TOTAL FEDERAL EXPENDITURES			<u>\$41,424</u>

See accountants' report and accompanying notes to financial statements.

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors
The Extra Mile, Region IV, Inc.
Lafayette, Louisiana

We have audited the financial statements of The Extra Mile, Region IV, Inc., a nonprofit organization) as of and for the year ended June 30, 1998, and have issued our report thereon, dated November 6, 1998.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nongovernmental Institutions." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of The Extra Mile, Region IV, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of The Extra Mile, Region IV, Inc., for the year ended June 30, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The following matter is considered a reportable condition under standards established by the American Institute of Certified Public Accountants involving the internal control structure and its operation. In our judgment, reportable conditions involve matters, coming to our attention, relating to significant deficiencies in the design or operation of the internal control structure that could adversely affect the organization's ability to record, process, summarize, and report financial data in a way consistent with management's assertions in the financial statements.

FINDING: Due to the small number of employees, there is not adequate segregation of functions within the accounting system.

RECOMMENDATION: No action is recommended.

MANAGEMENT'S RESPONSE: We concur in the finding.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses as defined above. However, we noted the following reportable condition we consider a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of The Extra Mile, Region IV, Inc., for the year ended June 30, 1986.

FINDING: Due to the small number of employees, there is not adequate segregation of functions within the accounting system.

RECOMMENDATION: No action is recommended.

MANAGEMENT'S RESPONSE: We concur in the finding.

This report is intended for the information of the Board of Directors and Management of The Extra Mile, Region IV, Inc., applicable state and federal agencies, and the Louisiana Legislative Auditor. This report is a matter of public record and its distribution is not limited.

V. L. ALLEN & ASSOCIATES



Certified Public Accountants

Lafayette, Louisiana
November 6, 1986

V. L. AULD & ASSOCIATES

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL AWARDS

The Board of Directors
The Extra Mile, Region IV, Inc.
Lafayette, Louisiana

We have audited the financial statements of The Extra Mile, Region IV, Inc., (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued our report thereon, dated November 9, 1998.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Rules of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1998, we considered the internal control structure of The Extra Mile, Region IV, Inc., in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements of The Extra Mile, Region IV, Inc., and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal awards. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated November 9, 1998.

The management of The Extra Mile, Region IV, Inc., is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments are required by management to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and federal awards are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

- Cash receipts and disbursements
- Billings
- Expenses and accounts payable for programs and supporting services
- Payroll and related liabilities
- Property and equipment
- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Administrative requirements
- Types of services allowed or unallowed
- Eligibility
- Financial reports and claims for advances and reimbursements containing information that is supported by the accounting records

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1986, The Extra Mile, Region IV, Inc., had no major programs and expended 100 percent of its total federal awards under the following non-major programs:

- 1) Family Support Services Block Grant
- 2) Flexible or Wrap-Around Funds Block Grant
- 3) DC46/FEDENT Transportation
- 4) Consumer Run Drop-In Center
- 5) Family Preservation and Support Services

We performed tests of controls, as required by OMB Circular A-103, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted the following matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to administer federal awards programs in accordance with applicable laws and regulations.

FINDING: Due to the small number of employees, there is not adequate segregation of functions within the accounting system.

RECOMMENDATION: No action is recommended.

MANAGEMENT'S RESPONSE: We concur in the finding.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal award program 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the regulator's compliance with requirements applicable to its federal programs for the year ended June 30, 1996, and this report does not affect our report therein dated November 8, 1996.

FINDING: Due to the small number of employees, there is not adequate segregation of functions within the accounting system.

RECOMMENDATION: No action is recommended.

MANAGEMENT'S RESPONSE: We concur in the finding.

This report is intended for the information of the Board of Directors and Management of The Cato Mine, Region IV, Inc., applicable state and federal agencies, and the Louisiana Legislative Auditor. This report is a matter of public record and its distribution is not limited.

Y. J. ALLEN & ASSOCIATES



Certified Public Accountants

Lafayette, Louisiana
November 8, 1996

V. L. AULD & ASSOCIATES

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL AWARDS

The Board of Directors
The Extra Mile, Region IV, Inc.
Lafayette, Louisiana

We have audited the financial statements of The Extra Mile, Region IV, Inc., (a nonprofit organization) as of and for the year ended June 30, 1996, and have issued our report thereon, dated November 6, 1996.

We have applied procedures to test the organization's compliance with the following general requirements applicable to each of its federal programs identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996:

- Political activity
- Civil rights
- Cash management
- Allowable cost/expense principles
- Administrative requirements
- Federal financial reports

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Nonprofit Institutions." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the organization's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the organization had not complied in all material respects with these requirements.

This report is intended for the information of the Board of Directors and Management of The Extra Mile, Region IV, Inc., applicable state and federal agencies, and the Louisiana Legislative Auditor. This report is a matter of public record and its distribution is not limited.

V. L. AULD & ASSOCIATES


Certified Public Accountants

Lafayette, Louisiana
November 6, 1996

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL PROGRAM TRANSACTIONS

The Board of Directors
The Extra Mile, Region IV, Inc.
Lafayette, Louisiana

We have audited the financial statements of The Extra Mile, Region IV, Inc., (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued our report thereon, dated November 9, 1998.

In connection with our audit of the financial statements of The Extra Mile, Region IV, Inc., and with our consideration of the organization's internal control structure used to administer federal programs, as required by Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions," we selected certain transactions applicable to certain nonmajor federal programs for the year ended June 30, 1998.

As required by OMB Circular A-133, we performed auditing procedures to test compliance with the specific requirements governing types of services allowed or unallowed, eligibility, reporting, and claims for advances and reimbursements that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the organization's compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the organization had not complied in all material respects with those requirements.

This report is intended for the information of the Board of Directors and Management of The Extra Mile, Region IV, Inc., applicable state and federal agencies, and the Louisiana Legislative Auditor. This report is a matter of public record and its distribution is not limited.

V. L. AULD & ASSOCIATES



Certified Public Accountants

Lafayette, Louisiana
November 9, 1998