

CMAP EXPRESS

ALEXANDRIA, LOUISIANA

DECEMBER 31, 2019 AND 2018

CMAP EXPRESS

ALEXANDRIA, LOUISIANA

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AUDITED FINANCIAL STATEMENTS

HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

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May 27, 2020

The Board of Trustees
CMAP Express
Alexandria, Louisiana

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of CMAP Express, which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CMAP Express as of December 31, 2019 and 2018, and the change in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on page 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2020 on our consideration of CMAP Express' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CMAP Express' internal control over financial reporting and compliance.

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana

CMAP EXPRESS

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2019 AND 2018

<u>A S S E T S</u>	<u>2019</u>	<u>2018</u>
<u>Assets:</u>		
Cash and cash equivalents	135,890	189,527
Grants receivable	-	8,750
Accounts receivable	54,575	66,864
Prepaid expenses	12,689	9,926
Property and equipment, net	<u>16,826</u>	<u>4,488</u>
Total assets	<u>219,980</u>	<u>279,555</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>Liabilities:</u>		
Accounts payable	13,076	5,806
Due to The Rapides Foundation	<u>-</u>	<u>9,421</u>
Total liabilities	13,076	15,227
 <u>Net assets:</u>		
Without donor restrictions	121,338	130,203
With donor restrictions	<u>85,566</u>	<u>134,125</u>
Total net assets	<u>206,904</u>	<u>264,328</u>
Total liabilities and net assets	<u>219,980</u>	<u>279,555</u>

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

CMAP EXPRESS

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>Revenues, gains, and other support:</u>			
Contributions (net of amounts returned to grantor of \$107,800 and \$381,282)	420,973	499,200	920,173
Other income	<u>332,459</u>	<u>17,027</u>	<u>349,486</u>
Total revenues, gains, and other support	753,432	516,227	1,269,659
Net assets released from restrictions	<u>564,786</u>	<u>(564,786)</u>	<u>-</u>
Total revenues, gains, and other support after reclassifications	1,318,218	(48,559)	1,269,659
<u>Expenses:</u>			
Medication access	706,022	-	706,022
Cancer screening	153,199	-	153,199
Healthy lifestyles	408,907	-	408,907
Administration	<u>58,955</u>	<u>-</u>	<u>58,955</u>
Total expenses	<u>1,327,083</u>	<u>-</u>	<u>1,327,083</u>
<u>Change in net assets</u>	(8,865)	(48,559)	(57,424)
<u>Net assets, beginning of year</u>	<u>130,203</u>	<u>134,125</u>	<u>264,328</u>
<u>Net assets, end of year</u>	<u>121,338</u>	<u>85,566</u>	<u>206,904</u>

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

2018		
Without Donor Restrictions	With Donor Restrictions	Total
496,726	248,492	745,218
393,142	26,325	419,467
<u>889,868</u>	<u>274,817</u>	<u>1,164,685</u>
<u>562,066</u>	<u>(562,066)</u>	<u>-</u>
1,451,934	(287,249)	1,164,685
755,086	-	755,086
169,793	-	169,793
392,269	-	392,269
54,033	-	54,033
<u>1,371,181</u>	<u>-</u>	<u>1,371,181</u>
80,753	(287,249)	(206,496)
<u>49,450</u>	<u>421,374</u>	<u>470,824</u>
<u>130,203</u>	<u>134,125</u>	<u>264,328</u>

CMAP EXPRESS

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019				
	Medication Access	Cancer Screening	Healthy Lifestyles	Administration	Total
Salaries and wages	374,123	82,305	261,825	25,949	744,202
Retirement	36,331	7,121	25,334	2,595	71,381
Other employee benefits	45,910	10,952	25,777	2,517	85,156
Payroll taxes	26,909	6,630	19,100	1,776	54,415
Fees for services	-	-	-	12,250	12,250
Advertising and promotion	7,709	9,804	5,597	-	23,110
Office expenses	29,247	5,120	9,345	2,767	46,479
Information technology	10,808	1,246	8,856	-	20,910
Occupancy	9,934	2,731	4,521	2,623	19,809
Travel	9,894	6,622	26,533	-	43,049
Conferences, conventions and meetings	920	517	1,124	305	2,866
Depreciation	-	-	200	6,880	7,080
Insurance	8,397	267	7,697	83	16,444
Contract services	108,240	10,264	-	-	118,504
Program supplies	35,522	9,375	12,157	-	57,054
Memberships and dues	958	245	841	25	2,069
Other	1,120	-	-	1,185	2,305
	<u>706,022</u>	<u>153,199</u>	<u>408,907</u>	<u>58,955</u>	<u>1,327,083</u>
Total expenses	<u>706,022</u>	<u>153,199</u>	<u>408,907</u>	<u>58,955</u>	<u>1,327,083</u>

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

2018				
Medication Access	Cancer Screening	Healthy Lifestyles	Administration	Total
384,036	83,775	263,793	28,142	759,746
36,923	7,160	25,447	2,605	72,135
41,337	10,659	27,755	2,058	81,809
28,986	6,282	19,892	1,973	57,133
-	-	-	9,900	9,900
7,725	19,283	1,603	-	28,611
31,012	5,498	9,460	1,168	47,138
10,948	837	2,353	-	14,138
10,994	2,713	4,491	4,050	22,248
11,449	6,211	21,929	-	39,589
1,956	750	1,297	-	4,003
-	-	-	3,754	3,754
8,491	279	7,792	87	16,649
152,455	11,295	-	-	163,750
27,499	15,051	5,546	-	48,096
1,275	-	911	179	2,365
-	-	-	117	117
<u>755,086</u>	<u>169,793</u>	<u>392,269</u>	<u>54,033</u>	<u>1,371,181</u>

CMAP EXPRESS

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>Cash flows from operating activities:</u>		
Change in net assets	(57,424)	(206,496)
Adjustments to reconcile change in net assets to net cash (used) by operating activities:		
Depreciation	7,080	3,754
Loss on disposal of assets	100	-
Changes in operating assets and liabilities:		
Grants receivable	8,750	4,500
Accounts receivable	12,289	(16,406)
Prepaid expenses	(2,763)	(227)
Accounts payable	7,270	(4,285)
Due to/from The Rapides Foundation	(9,421)	9,351
Net cash (used) by operating activities	<u>(34,119)</u>	<u>(209,809)</u>
<u>Cash flows from investing activities:</u>		
Purchases of property and equipment	<u>(19,518)</u>	<u>(3,332)</u>
Net cash (used) by investing activities	<u>(19,518)</u>	<u>(3,332)</u>
<u>Net (decrease) in cash and cash equivalents</u>	(53,637)	(213,141)
<u>Cash and cash equivalents at beginning of the year</u>	<u>189,527</u>	<u>402,668</u>
<u>Cash and cash equivalents at end of the year</u>	<u>135,890</u>	<u>189,527</u>

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

CMAP EXPRESS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

1. Nature of Business

On October 4, 2005, CMAP Express (the “Organization”), a Louisiana nonprofit corporation, was organized to carry on charitable and educational programs or activities that support or benefit The Rapides Foundation, a Louisiana nonprofit corporation. Its mission is to help provide necessary chronic care prescription medications to those who are unable to pay for them; to support, promote, and provide programs related to medication and healthcare improvement; and to educate the public concerning health related issues. It furthers its mission using the following programmatic areas:

Medication Access – help medical patients who are unable to afford medications to receive free or reduced-price medications through a bulk donation central fill pharmacy or manufacturers’ patient assistance programs.

Cancer Screening – provide healthcare access to cancer tests to uninsured patients unable to afford these screenings.

Healthy Lifestyles – provide demonstration and education on proper nutrition and physical activity to central Louisiana residents.

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, maintenance, and related facilities expenses, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

2. Summary of Significant Accounting Policies

- a. The financial statements of the Organization are prepared on the accrual basis, under which revenues are recorded when earned, and expenses are recorded when the liability is incurred.

The Organization is required to report information regarding its financial position and activities based on the absence or existence of donor or grantor imposed restrictions as follows:

Net assets without donor restrictions – Net assets that are not subject to donor or grantor restrictions. Some net assets without donor restrictions may be designated by the Board for specific purposes.

Net assets with donor restrictions – Net assets subject to donor or grantor restrictions that may or will be met by actions of the Organization, and/or by the passage of time.

- b. Contributions received are recorded as support with or without donor restrictions depending on the existence and/or nature of those restrictions.

2. Summary of Significant Accounting Policies (Continued)

- c. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.
- d. Other revenue, which consists of pharmacy-related services, derive from specific services for which the Organization is paid based on certain costs incurred. Performance obligations under this contract consist of a set of professional and transportation services that are billed monthly are satisfied over time as the service is provided.
- e. 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 disclosure 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.
- f. For purposes of the statement of cash flows, the Organization considers all highly liquid investments purchased with maturities of three months or less to be cash equivalents.
- g. The Organization is a nonprofit organization and exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the financial statements, but the Organization is required to file an annual information tax return. The Organization is also required to review various tax positions it has taken with respect to its exempt status and determine whether in fact it is a tax exempt entity. The Organization must also consider whether it has nexus in jurisdictions in which it has income and whether a tax return is required in those jurisdictions. In addition, as a tax exempt entity, the Organization must assess whether it has any tax positions associated with unrelated business income subject to income tax. The Organization does not expect its positions to change significantly over the next twelve months. Any penalties related to late filing or other requirements would be recognized as penalties expense in the Organization's accounting records.

The Organization files U. S. federal Form 990 for informational purposes. The Organization's federal income tax returns are subject to examination by the Internal Revenue Service, generally for a period of three years.

- h. Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated using the straight-line method. Equipment and furniture are depreciated over an estimated useful life of three to ten years. The Organization capitalizes and depreciates fixed asset acquisitions of \$1,000 or more.
- i. Advertising and promotion costs are expensed as incurred. Such costs amounted to \$23,110 and \$28,611 for the years ended December 31, 2019 and 2018, respectively.
- j. The Rapides Foundation pays employees of CMAP Express then charges CMAP Express accordingly. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

2. **Summary of Significant Accounting Policies** (Continued)

k. Accounting changes are discussed in the following paragraph:

CMAF adopted Accounting Standards Update (ASU) No. 2014-09, “*Revenue from Contracts with Customers*,” as amended, and ASU No. 2018-08, “*Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*.” Together, these standards replace a wide range of industry-specific rules with a broad, principles-based framework for recognizing and measuring revenue from contracts with customers, and help distinguish contributions from revenue contracts. The core principle of the new guidance is that an entity should recognize revenue to reflect the transfer of goods and services to customers in an amount equal to the consideration the entity receives or expects to receive. Although the Organization’s revenue is mostly comprised of grants, there is application to other revenue. CMAF adopted these standards for the year ended December 31, 2019, which resulted in no significant changes in the way the Organization recognizes revenue; however, presentation and disclosures of revenue have been enhanced in accordance with these standards.

3. **Net Assets with Donor Restrictions**

Net assets with donor restrictions consisted of funds received for the following programs as of December 31,

	<u>2019</u>	<u>2018</u>
Subject to expenditure for specified purpose:		
Healthy Lifestyles	30,671	18,542
Smoking Cessation	17,033	33,262
Cancer Screening	<u>37,862</u>	<u>82,321</u>
Total net assets with donor restrictions	<u><u>85,566</u></u>	<u><u>134,125</u></u>

4. **Concentration of Credit Risk**

At times throughout the year, the Organization may maintain certain bank accounts in excess of federally insured limits. The risk is mitigated by maintaining deposits in only well capitalized financial institutions.

5. **Property and Equipment**

A summary of property and equipment follows:

	<u>2019</u>	<u>2018</u>
Furniture and equipment	86,890	72,200
<u>Less-accumulated depreciation</u>	<u>(70,064)</u>	<u>(67,712)</u>
	<u><u>16,826</u></u>	<u><u>4,488</u></u>

Depreciation expense was \$7,080 and \$3,754 for the years ended December 31, 2019 and 2018, respectively.

6. **Related Party**

The Rapides Foundation is the sole member of CMAP Express and appoints the Board of Trustees. Amounts listed as “Due to The Rapides Foundation” consist primarily of payroll and rent. The Rapides Foundation pays employees of CMAP Express then charges CMAP Express accordingly. Other related party balances with The Rapides Foundation consist of the following at December 31,

	<u>2019</u>	<u>2018</u>
Grants receivable	<u>-</u>	<u>8,750</u>
Grants	<u>927,743</u>	<u>718,718</u>

In addition, CMAP Express provides pharmacy-related services to H. P. Long Urgent Care, which is a division of Rapides Healthcare System, L.L.C. The Rapides Foundation owns 26% of Rapides Healthcare. CMAP recognized approximately \$332,000 and \$393,000 in revenue during 2019 and 2018, respectively, from the provision of these services.

7. **Liquidity and Availability**

Financial assets, consisting of cash and receivables, that are available for general expenditure, that is, without donor or other restrictions limiting their use, amounted to \$104,899 at December 31, 2019. Management has a goal to maintain sufficient financial resources on hand to meet sixty days of normal operating expenses.

8. **Employee Benefit Plan**

The Organization’s eligible employees participate in The Rapides Foundation’s tax deferred annuity plan (Internal Revenue Code Section 403(b)) that covers all employees working over 1,000 hours per year. Retirement costs are allocated between administrative and program expenses, which are accrued and funded on a current basis. The plan does not provide for any prior service cost. Retirement contributions were \$71,381 and \$72,135 for the years ended December 31, 2019 and 2018, respectively.

9. **Revenue from Contracts and Related Receivables**

Revenue earned from contracts with customers and related receivables follows:

	<u>2019</u>	<u>2018</u>
Revenue from pharmacy-related services	<u>332,559</u>	<u>393,142</u>
Receivables from pharmacy-related services	<u>52,553</u>	<u>60,333</u>

10. **Contingencies**

CMAP Express receives revenues from various third party payors for grant programs which are subject to final review and approval as to allow ability of expenditures by the respective grantors. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the grantor and CMAP. It is management’s opinion that any reviews by the grantor agencies would not produce adjustments to program costs that would materially affect the CMAP’s financial position.

11. **Subsequent Events**

In accordance with FASB Accounting Standards Codification Topic 740 “*Subsequent Events*,” the Organization evaluated events and transactions that occurred after the balance sheet date but before the financial statements were made available for potential recognition or disclosure in the financial statements. The Organization evaluated such events through May 27, 2020, the date which the financial statements were available to be issued, and noted no subsequent events except as stated in the following paragraph.

11. Subsequent Events (Continued)

Due to the recent outbreak of the COVID-19, a novel strain of coronavirus known as SARS-CoV-2, the World Health Organization has declared this outbreak to be a pandemic as of March 11, 2020. The impact to individuals, businesses, and the economy is currently being assessed. The extent of the impact of COVID-19 on our operational and financial performance and the corresponding effect on our financial condition and results of operations will depend on certain developments, including the duration and spread of the outbreak, impact on our grantors, clients, employees, and vendors, all of which are uncertain and cannot be predicted at this time.

SUPPLEMENTARY INFORMATION

CMAP EXPRESS
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2019

Agency Head: Wendy Roy

Salary	104,995
Benefits-insurance-health	6,877
Benefits-retirement	10,450
Benefits-life insurance	440
Cell phone	1,440
Travel	965

OTHER REPORTS

HEARD, McELROY, & VESTAL

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CERTIFIED PUBLIC ACCOUNTANTS

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May 27, 2020

The Board of Trustees
CMAP Express
Alexandria, Louisiana

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with
Government Auditing Standards**

We have audited, in accordance with the 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, the financial statements of CMAP Express, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise CMAP Express' basic financial statements, and have issued our report thereon dated May 27, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered CMAP Express' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CMAP Express' internal control. Accordingly, we do not express an opinion of the effectiveness of CMAP Express' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether CMAP Express' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Heard, McElroy & Vestal, LLC

Shreveport, Louisiana

CMAP EXPRESS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2019

We have audited the financial statements of CMAP Express as of and for the year ended December 31, 2019, and have issued our report thereon dated May 27, 2020. 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. Our audit of the financial statements as of December 31, 2019 resulted in an unmodified opinion.

Section I – Summary of Auditor’s Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control – No material weaknesses or significant deficiencies were noted; no management letter was issued.

Compliance – No material noncompliance was noted.

b. Federal Awards – Not applicable.

Section II – Financial Statement Findings

No matters were reported.

CMAP EXPRESS
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

There were no findings for the year ended December 31, 2018.