

**CMAP EXPRESS**  
**ALEXANDRIA, LOUISIANA**  
**DECEMBER 31, 2020 AND 2019**

CMAP EXPRESS

ALEXANDRIA, LOUISIANA

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**AUDITED FINANCIAL STATEMENTS**

# HEARD, McELROY, & VESTAL

LLC

CERTIFIED PUBLIC ACCOUNTANTS

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May 26, 2021

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, 2020 and 2019, 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, 2020 and 2019, 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 Matter***

Our audit was 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 26, 2021 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, 2020 AND 2019

<u>A S S E T S</u>	<u>2020</u>	<u>2019</u>
<b><u>Assets:</u></b>		
Cash and cash equivalents	186,008	135,890
Accounts receivable	4,163	54,575
Prepaid expenses	11,350	12,689
Property and equipment, net	<u>22,854</u>	<u>16,826</u>
<b>Total assets</b>	<b><u>224,375</u></b>	<b><u>219,980</u></b>
 <b><u>LIABILITIES AND NET ASSETS</u></b>		
<b><u>Liabilities:</u></b>		
Accounts payable	16,124	13,076
Due to The Rapides Foundation	<u>37,912</u>	<u>-</u>
Total liabilities	54,036	13,076
 <b><u>Net assets:</u></b>		
Without donor restrictions	67,393	121,338
With donor restrictions	<u>102,946</u>	<u>85,566</u>
Total net assets	<u>170,339</u>	<u>206,904</u>
<b>Total liabilities and net assets</b>	<b><u>224,375</u></b>	<b><u>219,980</u></b>

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

CMAP EXPRESS

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b><u>Revenues, gains, and other support:</u></b>			
Contributions (net of amounts returned to grantor of \$107,800 and \$381,282)	481,580	573,434	1,055,014
Other income	<u>280,127</u>	<u>11,541</u>	<u>291,668</u>
Total revenues, gains, and other support	761,707	584,975	1,346,682
Net assets released from restrictions	<u>567,595</u>	<u>(567,595)</u>	<u>-</u>
Total revenues, gains, and other support after reclassifications	1,329,302	17,380	1,346,682
<b><u>Expenses:</u></b>			
Medication access	749,854	-	749,854
Cancer screening	159,870	-	159,870
Healthy lifestyles	407,725	-	407,725
Administration	<u>65,798</u>	<u>-</u>	<u>65,798</u>
Total expenses	<u>1,383,247</u>	<u>-</u>	<u>1,383,247</u>
<b><u>Change in net assets</u></b>	(53,945)	17,380	(36,565)
<b><u>Net assets, beginning of year</u></b>	<u>121,338</u>	<u>85,566</u>	<u>206,904</u>
<b><u>Net assets, end of year</u></b>	<u><u>67,393</u></u>	<u><u>102,946</u></u>	<u><u>170,339</u></u>

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

2019		
Without Donor Restrictions	With Donor Restrictions	Total
420,973	499,200	920,173
332,459	17,027	349,486
<u>753,432</u>	<u>516,227</u>	<u>1,269,659</u>
<u>564,786</u>	<u>(564,786)</u>	<u>-</u>
1,318,218	(48,559)	1,269,659
706,022	-	706,022
153,199	-	153,199
408,907	-	408,907
58,955	-	58,955
<u>1,327,083</u>	<u>-</u>	<u>1,327,083</u>
(8,865)	(48,559)	(57,424)
<u>130,203</u>	<u>134,125</u>	<u>264,328</u>
<u>121,338</u>	<u>85,566</u>	<u>206,904</u>



CMAP EXPRESS

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020				
	Medication Access	Cancer Screening	Healthy Lifestyles	Administration	Total
Salaries and wages	420,202	94,530	280,995	29,147	824,874
Retirement	40,463	8,021	27,191	2,915	78,590
Other employee benefits	49,932	12,076	36,565	2,625	101,198
Payroll taxes	30,991	6,963	20,376	2,004	60,334
Fees for services	-	-	-	9,285	9,285
Advertising and promotion	27,518	21,750	4,939	-	54,207
Office expenses	12,244	4,592	3,772	7,707	28,315
Information technology	9,000	1,166	4,107	80	14,353
Occupancy	24,103	2,819	9,658	1,881	38,461
Travel	23,725	3,283	5,277	-	32,285
Conferences, conventions and meetings	468	-	1,107	153	1,728
Depreciation	213	-	1,100	7,856	9,169
Insurance	7,796	239	7,159	74	15,268
Contract services	83,708	3,986	-	-	87,694
Program supplies	16,417	200	4,244	-	20,861
Memberships and dues	719	245	1,235	-	2,199
Other	2,355	-	-	2,071	4,426
Total expenses	<u>749,854</u>	<u>159,870</u>	<u>407,725</u>	<u>65,798</u>	<u>1,383,247</u>

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

2019				
Medication Access	Cancer Screening	Healthy Lifestyles	Administration	Total
374,123	82,305	261,825	25,949	744,202
36,331	7,121	25,334	2,595	71,381
45,910	10,952	25,777	2,517	85,156
26,909	6,630	19,100	1,776	54,415
-	-	-	12,250	12,250
7,709	9,804	5,597	-	23,110
29,247	5,120	9,345	2,767	46,479
10,808	1,246	8,856	-	20,910
9,934	2,731	4,521	2,623	19,809
9,894	6,622	26,533	-	43,049
920	517	1,124	305	2,866
-	-	200	6,880	7,080
8,397	267	7,697	83	16,444
108,240	10,264	-	-	118,504
35,522	9,375	12,157	-	57,054
958	245	841	25	2,069
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>

CMAP EXPRESS

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<b><u>Cash flows from operating activities:</u></b>		
Change in net assets	(36,565)	(57,424)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	9,169	7,080
Gain (loss) on disposal of assets	-	100
Changes in operating assets and liabilities:		
Grants receivable	-	8,750
Accounts receivable	50,412	12,289
Prepaid expenses	1,339	(2,763)
Accounts payable	3,048	7,270
Due to/from The Rapides Foundation	<u>37,912</u>	<u>(9,421)</u>
Net cash provided (used) by operating activities	65,315	(34,119)
<b><u>Cash flows from investing activities:</u></b>		
Purchases of property and equipment	<u>(15,197)</u>	<u>(19,518)</u>
Net cash (used) by investing activities	<u>(15,197)</u>	<u>(19,518)</u>
<b><u>Net increase (decrease) in cash and cash equivalents</u></b>	50,118	(53,637)
<b><u>Cash and cash equivalents at beginning of the year</u></b>	<u>135,890</u>	<u>189,527</u>
<b><u>Cash and cash equivalents at end of the year</u></b>	<u>186,008</u>	<u>135,890</u>

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

CMAP EXPRESS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020 AND 2019

**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, include 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 and 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 \$54,207 and \$23,110 for the years ended December 31, 2020 and 2019, 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.

3. **Net Assets with Donor Restrictions**

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

	<u>2020</u>	<u>2019</u>
Subject to expenditure for specified purpose:		
Healthy Lifestyles	41,516	30,671
Smoking Cessation	15,948	17,033
Cancer Screening	<u>45,482</u>	<u>37,862</u>
Total net assets with donor restrictions	<u>102,946</u>	<u>85,566</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>2020</u>	<u>2019</u>
Furniture and equipment	102,086	86,890
<u>Less-accumulated depreciation</u>	<u>(79,232)</u>	<u>(70,064)</u>
	<u>22,854</u>	<u>16,826</u>

Depreciation expense was \$9,169 and \$7,080 for the years ended December 31, 2020 and 2019, 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>2020</u>	<u>2019</u>
Grants (included in contributions)	<u>1,055,014</u>	<u>927,743</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 \$280,000 and \$332,000 in revenue during 2020 and 2019, respectively, from the provision of these service.

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 \$87,225 and \$104,899 at December 31, 2020 and 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 \$78,590 and \$71,381 for the years ended December 31, 2020 and 2019, respectively.

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

Revenue earned from contracts with customers and related receivables follows:

	<u>2020</u>	<u>2019</u>
Revenue from pharmacy-related services	<u>279,756</u>	<u>332,459</u>
Receivables from pharmacy-related services	<u>290</u>	<u>52,553</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.

The World Health Organization declared the coronavirus outbreak a pandemic in March 2020. Actions taken around the world to help mitigate the spread of the coronavirus included restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of substantially all countries around the world, including the geographical area in which the Organization operates. While the disruption currently is expected to be temporary, there is considerable uncertainty about its duration. Although the pandemic could negatively affect the Organization, the amount of that impact and its duration cannot be reasonably estimated at this time.

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 26, 2021, the date which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**



CMAP EXPRESS  
SCHEDULE OF COMPENSATION, BENEFITS, AND  
OTHER PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2020

Agency Head: Wendy Roy

Salary	117,936
Benefits-insurance-health	7,159
Benefits-retirement	11,974
Benefits-life insurance	501
Cell phone	1,440
Travel	68

**OTHER REPORTS**

# HEARD, McELROY, & VESTAL

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May 26, 2021

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, 2020, and the related notes to the financial statements, which collectively comprise CMAP Express' basic financial statements, and have issued our report thereon dated May 26, 2021.

## **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) as a basis for designing 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 financial statements. 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, 2020

We have audited the financial statements of CMAP Express as of and for the year ended December 31, 2020, and have issued our report thereon dated May 26, 2021. 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, 2020 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, 2020

There were no findings for the year ended December 31, 2019.