

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**The Volunteer Center of Southwest Louisiana, Inc.
For the One Month and
For the Year Ended December 31, 2013**

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Tax

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT



To the Board of Directors
The Volunteer Center of Southwest Louisiana, Inc.
Lake Charles, Louisiana

Sara A. Roberts
CPA

I have compiled the accompanying statement of financial position of The Volunteer Center of Southwest Louisiana, Inc. (a nonprofit organization) as of December 31, 2013, and the related statements of activities and cash flows for the current one month and for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The supplementary information contained on pages eight through twelve is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Sara A. Roberts, CPA, APAC
SARA A. ROBERTS, CPA, APAC

June 2, 2014

The Volunteer Center
of Southwest Louisiana, Inc.

STATEMENT OF FINANCIAL POSITION

December 31, 2013

ASSETS

Current Assets

Cash and cash equivalents	\$ 93,377.24
Total Current Assets	<u>93,377.24</u>

Fixed Assets

Building	35,676.60
Furniture and fixtures	<u>47,825.74</u>
	83,502.34
Less accumulated depreciation	<u>(63,544.03)</u>
	19,958.31
Land	<u>7,000.00</u>
	<u>26,958.31</u>
	<u>\$ 120,335.55</u>

LIABILITIES

Current Liabilities

Accrued vacation pay	\$ 8,963.28
Accrued retirement benefit	5,511.49
Payroll tax liabilities	<u>1,235.29</u>

Total Current Liabilities 15,710.06

Unrestricted net assets 104,625.49

\$ 120,335.55

The Volunteer Center
of Southwest Louisiana, Inc.

STATEMENTS OF ACTIVITIES
For the One Month and
For the Year Ended December 31, 2013

	One Month	Year Ended
Public Support and Revenue		
Public Support		
Contributions	\$ 0.00	\$ 25,542.45
Grants	6,899.00	132,685.50
Other allocated origins	4,250.00	51,000.00
Special events	4,617.35	20,559.10
	15,766.35	229,787.05
Revenue		
Program income	0.00	13,946.00
Investment income	137.24	137.24
Miscellaneous income	0.00	7,953.12
	137.24	22,036.36
Total Public Support and Revenue	15,903.59	251,823.41
Expenses		
Administration fees	0.00	5,546.00
Conferences and meetings	0.00	565.29
Depreciation	262.38	3,148.56
Employee benefits	746.36	7,847.27
Equipment	221.10	4,137.56
Fundraising expenses	5,999.59	7,085.92
Insurance	139.42	2,935.81
Interest expense	0.00	1.29
Membership dues	0.00	1,995.00
Miscellaneous	372.81	1,824.96
Occupancy	781.31	25,628.82
Payroll taxes	1,054.94	13,309.60
Penalties	0.00	375.49
Postage	0.00	159.65
Printing and publication	36.00	4,873.18
Professional fees	0.00	4,110.07
Salaries	15,552.52	163,470.27
Services	403.90	14,461.19
Software	295.41	5,444.37
Supplies	534.23	2,528.17
Telephone and equipment	2,131.63	16,090.43
Travel	1,181.44	1,271.84
	29,713.04	286,810.74
Total Expenses	29,713.04	286,810.74
Change in Net Assets	(13,809.45)	(34,987.33)
Net Assets at Beginning of Period	118,434.94	139,612.82
Net Assets at End of Period	\$ 104,625.49	\$ 104,625.49

See Independent Accountant's Compilation Report

**The Volunteer Center
of Southwest Louisiana, Inc.**

**STATEMENTS OF CASH FLOWS
For the One Month and
For the Year Ended December 31, 2013**

	One Month	Year Ended
Cash Flows from Operating Activities		
Change in net assets	\$ (13,809.45)	\$ (34,987.33)
Adjustments to reconcile net assets to cash provided by operating activities		
Depreciation	262.38	3,148.56
Accrued vacation	2,482.62	2,482.62
Accrued retirement benefit	501.76	501.76
Payroll tax liabilities	<u>(2,497.48)</u>	<u>(1,331.29)</u>
Net Cash Provided By Operating Activities	(13,060.17)	(30,185.68)
Cash Flows from Investing Activities		
Net Increase (Decrease) in Cash And Cash Equivalents	(13,060.17)	(30,185.68)
Cash and Cash Equivalents at Beginning of Period	<u>106,437.41</u>	<u>123,562.92</u>
Cash and Cash Equivalents at End of Period	<u>\$ 93,377.24</u>	<u>\$ 93,377.24</u>

SUPPLEMENTARY INFORMATION

**The Volunteer Center
of Southwest Louisiana, Inc.**

**2-1-1 PROGRAM BUDGET AND EXPENDITURES
For the Year Ended December 31, 2013**

	Year Ended	Year 2013 Budget	Under (Over)
Public Support and Revenue			
Public Support			
Contributions	\$ 25,542.45	\$ 25,292.00	\$ (250.45)
Other allocated origins	51,000.00	51,000.00	0.00
Special events	<u>14,933.90</u>	<u>35,000.00</u>	<u>20,066.10</u>
	<u>91,476.35</u>	<u>111,292.00</u>	<u>19,815.65</u>
Revenue			
Miscellaneous income	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
Total Public Support and Revenue	<u>\$ 91,476.35</u>	<u>\$ 112,292.00</u>	<u>\$ 20,815.65</u>
Expenses			
Conferences and meetings	\$ 346.72	\$ 750.00	\$ 403.28
Employee benefits	2,746.50	3,358.00	611.50
Fundraising expense	5,999.59	0.00	(5,999.59)
Insurance	1,568.03	1,500.00	(68.03)
Membership dues	375.00	700.00	325.00
Miscellaneous	1,072.30	500.00	(572.30)
Occupancy	0.00	10,140.00	10,140.00
Payroll taxes	5,097.19	5,495.00	397.81
Postage	82.98	300.00	217.02
Printing and publication	3,825.32	1,500.00	(2,325.32)
Professional fees	2,110.07	5,094.00	2,983.93
Salaries	65,245.30	65,336.00	90.70
Supplies	1,299.52	1,000.00	(299.52)
Telephone	13,896.32	15,619.00	1,722.68
Travel	<u>681.12</u>	<u>1,000.00</u>	<u>318.88</u>
Total Expenses	<u>\$ 104,345.96</u>	<u>\$ 112,292.00</u>	<u>\$ 7,946.04</u>
Other Non-Budgeted Expenses			
Depreciation	\$ 1,574.28		
Interest expense	0.65		
Penalties	<u>187.75</u>		
Total Other Non-Budgeted Expenses	<u>\$ 1,762.68</u>		

**The Volunteer Center
of Southwest Louisiana, Inc.**

**HANDS ON NETWORK
PROGRAM BUDGET AND EXPENDITURES
For the Year Ended December 31, 2013**

	Year Ended	Year 2013 Budget	Under (Over) Budget
Public Support and Revenue			
Public Support			
Special events	5,625.20	4,400.00	(1,225.20)
	<u>5,625.20</u>	<u>4,400.00</u>	<u>(1,225.20)</u>
Revenue			
Program income	13,946.00	16,346.00	2,400.00
Interest income	137.24	0.00	(137.24)
Miscellaneous income	7,953.12	24,500.00	16,546.88
	<u>22,036.36</u>	<u>40,846.00</u>	<u>18,809.64</u>
Total Public Support and Revenue	<u><u>\$ 27,661.56</u></u>	<u><u>\$ 45,246.00</u></u>	<u><u>\$ 17,584.44</u></u>
Expenses			
Conferences and meetings	218.57	1,075.00	856.43
Employee benefits	2,511.26	2,137.00	(374.26)
Fundraising/Special Events	1,086.33	0.00	(1,086.33)
Insurance	1,367.78	1,500.00	132.22
Membership dues	1,620.00	2,000.00	380.00
Miscellaneous	752.66	500.00	(252.66)
Occupancy	5,935.99	7,917.00	1,981.01
Payroll taxes	1,319.37	1,535.00	215.63
Postage	76.67	400.00	323.33
Printing and publication	1,047.86	1,000.00	(47.86)
Professional fees	2,000.00	2,099.00	99.00
Salaries	16,672.76	19,183.00	2,510.24
Supplies	1,228.65	1,500.00	271.35
Telephone	2,194.11	2,400.00	205.89
Travel	590.72	2,000.00	1,409.28
Total Expenses	<u><u>\$ 38,622.73</u></u>	<u><u>\$ 45,246.00</u></u>	<u><u>\$ 6,623.27</u></u>
Other Non-Budgeted Expenses			
Depreciation	\$ 1,574.28		
Interest expense	0.65		
Penalties	187.75		
Total Other Non-Budgeted Expenses	<u><u>\$ 1,762.68</u></u>		

The Volunteer Center
of Southwest Louisiana, Inc.

**HMIS PROGRAM
BUDGET AND EXPENDITURES**
For the Period Ended December 31, 2013
(Budget period July 1, 2013 to June 30, 2014)
(Fiscal period January to December 2013)

	July 2013-June 2014 (Budget period)	January-December 2013 (Fiscal period)	Annual Budget	Under (Over) Budget
Federal and State Grants				
Administration	\$ 0.00	\$ 0.00	\$ 7,765.00	\$ 7,765.00
HUD Grant LA0027B6H011104	50,946.00	118,818.00	110,937.00	59,991.00
Total Federal and State Grants	<u>\$ 50,946.00</u>	<u>\$ 118,818.00</u>	<u>\$ 118,702.00</u>	<u>\$ 67,756.00</u>
Expenses				
Administration fees	\$ 0.00	\$ 5,546.00	\$ 7,765.00	\$ 7,765.00
Equipment	2,303.82	3,617.46	3,678.00	1,374.18
Space and operations	3,222.88	15,768.21	19,911.00	16,688.12
Personnel	31,576.76	71,757.99	78,906.00	47,329.24
Services	7,793.65	12,633.06	3,521.00	(4,272.65)
Software	945.32	4,355.50	4,921.00	3,975.68
Total Expenses	<u>\$ 45,842.43</u>	<u>\$ 113,678.22</u>	<u>\$ 118,702.00</u>	<u>\$ 72,859.57</u>

The Volunteer Center
of Southwest Louisiana, Inc.

**CALCASIEU PARISH POLICE JURY
AND CITY OF LAKE CHARLES
BUDGET AND EXPENDITURES
CASH MATCH**

For the Period Ended December 31, 2013
(Budget Period July 1, 2013 to June 30, 2014)
(Fiscal Period January to December 2013)

	July 2013-June 2014 (Budget period)	January- December 2013 (Fiscal period)	Annual Budget	Under (Over) Budget
Parish and Local Government Grants				
HUD Grant LA0027B6H011104-Parish	\$ 13,867.50	\$ 13,867.50	\$ 27,735.00	\$ 13,867.50
Total Parish and Local Government Grants	<u>\$ 13,867.50</u>	<u>\$ 13,867.50</u>	<u>\$ 27,735.00</u>	<u>\$ 13,867.50</u>
Expenses				
Equipment	\$ 191.70	\$ 520.10	\$ 920.00	\$ 728.30
Personnel	9,229.74	19,276.77	19,727.00	10,497.26
Space and operations	788.58	3,924.62	4,978.00	4,189.42
Services	618.26	1,828.13	880.00	261.74
Software	236.32	1,088.87	1,230.00	993.68
Total Expenses	<u>\$ 11,064.60</u>	<u>\$ 26,638.49</u>	<u>\$ 27,735.00</u>	<u>\$ 16,670.40</u>