

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**The Volunteer Center of Southwest Louisiana, Inc.  
For the One Month and  
For the Year Ended December 31, 2012**

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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, 2012, 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

March 25, 2013

The Volunteer Center  
of Southwest Louisiana, Inc.

STATEMENT OF FINANCIAL POSITION

December 31, 2012

ASSETS

Current Assets

Cash and cash equivalents	\$ 123,791.16
<b>Total Current Assets</b>	<u>123,791.16</u>

Fixed Assets

Building	35,676.60
Furniture and fixtures	<u>47,825.74</u>
	83,502.34
Less accumulated depreciation	<u>(60,395.47)</u>
	23,106.87
Land	<u>7,000.00</u>
	<u>30,106.87</u>
	<u>\$ 153,898.03</u>

LIABILITIES

Current Liabilities

Accrued vacation pay	\$ 6,480.66
Accrued retirement benefit	5,009.73
Payroll tax liabilities	<u>2,566.58</u>

**Total Current Liabilities** 14,056.97

Unrestricted net assets 139,841.06

\$ 153,898.03

The Volunteer Center  
of Southwest Louisiana, Inc.

**STATEMENTS OF ACTIVITIES**  
For the One Month and  
For the Year Ended December 31, 2012

	One Month	Year Ended
<b>Public Support and Revenue</b>		
Public Support		
Contributions	\$ (1,200.00)	\$ 25,292.45
Grants	29,886.54	173,717.04
Other allocated origins	8,500.00	51,000.00
Special events	10,962.09	18,812.09
	48,148.63	268,821.58
Revenue		
Program income	200.00	13,346.00
Investment income	58.20	219.73
Miscellaneous income	16,500.00	22,268.67
	16,758.20	35,834.40
<b>Total Public Support and Revenue</b>	<b>64,906.83</b>	<b>304,655.98</b>
<b>Expenses</b>		
Administration fees	0.00	5,546.00
Conferences and meetings	40.26	2,759.46
Depreciation	2,534.45	4,555.04
Employee benefits	746.81	7,446.47
Equipment	0.00	1,600.00
Fundraising expenses	6,111.40	6,412.24
Insurance	105.99	2,947.67
Membership dues	0.00	488.15
Miscellaneous	14.59	568.75
Occupancy	11,267.25	25,063.45
Payroll taxes	997.62	14,912.10
Postage	0.00	364.29
Printing and publication	0.00	1,473.28
Professional fees	6.50	7,596.31
Rent Expense-Hurricane	0.00	791.67
Salaries	12,852.10	183,566.28
Services	505.21	6,363.85
Software	0.00	4,864.12
Supplies	107.10	1,860.65
Telephone and equipment	2,813.14	20,902.91
Travel	686.40	2,685.58
<b>Total Expenses</b>	<b>38,788.82</b>	<b>302,768.27</b>
<b>Change in Net Assets</b>	26,118.01	1,887.71
<b>Net Assets at Beginning of Period</b>	<b>113,723.05</b>	<b>137,953.35</b>
<b>Net Assets at End of Period</b>	<b>\$ 139,841.06</b>	<b>\$ 139,841.06</b>

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, 2012

	One Month	Year Ended
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ 26,118.01	\$ 1,887.71
Adjustments to reconcile net assets to cash provided by operating activities		
Depreciation	2,534.45	4,555.04
Accounts Receivable	1,496.00	19,012.72
Accrued vacation	(266.23)	(266.23)
Accrued retirement benefit	215.13	215.13
Payroll tax liabilities	<u>373.20</u>	<u>(410.55)</u>
<b>Net Cash Provided By Operating Activities</b>	<b>30,470.56</b>	<b>24,993.82</b>
<b>Cash Flows from Investing Activities</b>		
<b>Net Increase (Decrease) in Cash And Cash Equivalents</b>	<b>30,470.56</b>	<b>24,993.82</b>
Cash and Cash Equivalents at Beginning of Period	<u>93,320.60</u>	<u>98,797.34</u>
Cash and Cash Equivalents at End of Period	<u>\$ 123,791.16</u>	<u>\$ 123,791.16</u>

See Independent Accountant's Compilation Report

The Volunteer Center  
of Southwest Louisiana, Inc.

**2-1-1 PROGRAM BUDGET AND EXPENDITURES**  
For the Year Ended December 31, 2012

	Year Ended	Year 2012 Budget	Under (Over) Budget
<b>Public Support and Revenue</b>			
Public Support			
Contributions	\$ 25,292.45	\$ 25,292.00	\$ (0.45)
Other allocated origins	51,000.00	76,975.00	25,975.00
Special events	15,087.09	30,500.00	15,412.91
	<u>91,379.54</u>	<u>132,767.00</u>	<u>41,387.46</u>
Revenue			
Miscellaneous income	9,600.00	0.00	(9,600.00)
	<u>9,600.00</u>	<u>0.00</u>	<u>(9,600.00)</u>
<b>Total Public Support and Revenue</b>	<b><u>\$ 100,979.54</u></b>	<b><u>\$ 132,767.00</u></b>	<b><u>\$ 31,787.46</u></b>
<b>Expenses</b>			
Conferences and meetings	\$ 1,272.41	\$ 1,500.00	\$ 227.59
Employee benefits	2,136.23	3,090.00	953.77
Fundraising expense	5,801.46	0.00	(5,801.46)
Insurance	1,403.04	1,000.00	(403.04)
Membership dues	100.00	1,000.00	900.00
Miscellaneous	291.44	763.00	471.56
Occupancy	3,000.00	9,500.00	6,500.00
Payroll taxes	5,553.84	6,105.00	551.16
Postage	319.29	300.00	(19.29)
Printing and publication	982.89	2,500.00	1,517.11
Professional fees	2,549.11	5,455.00	2,905.89
Salaries	64,011.07	79,804.00	15,792.93
Supplies	675.09	1,000.00	324.91
Telephone	17,622.36	19,750.00	2,127.64
Travel	960.64	1,000.00	39.36
<b>Total Expenses</b>	<b><u>\$ 106,678.87</u></b>	<b><u>\$ 132,767.00</u></b>	<b><u>\$ 26,088.13</u></b>
<b>Other Non-Budgeted Expenses</b>			
Depreciation	<u>\$ 2,277.52</u>		
<b>Total Other Non-Budgeted Expenses</b>	<b><u>\$ 2,277.52</u></b>		

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

**HANDS ON NETWORK  
PROGRAM BUDGET AND EXPENDITURES  
For the Year Ended December 31, 2012**

	Year Ended	Year 2012 Budget	Under (Over) Budget
<b>Public Support and Revenue</b>			
Public Support			
Special events	3,725.00	10,000.00	6,275.00
	<u>3,725.00</u>	<u>10,000.00</u>	<u>6,275.00</u>
Revenue			
Program income	13,346.00	16,346.00	3,000.00
Interest income	219.73	0.00	(219.73)
Miscellaneous income	12,668.67	24,500.00	11,831.33
	<u>26,234.40</u>	<u>40,846.00</u>	<u>14,611.60</u>
<b>Total Public Support and Revenue</b>	<u><u>\$ 29,959.40</u></u>	<u><u>\$ 50,846.00</u></u>	<u><u>\$ 20,886.60</u></u>
<b>Expenses</b>			
Conferences and meetings	1,487.05	2,450.00	962.95
Employee benefits	1,890.09	2,218.00	327.91
Fundraising/Special Events	610.78	0.00	(610.78)
Insurance	1,544.63	1,500.00	(44.63)
Membership dues	388.15	1,250.00	861.85
Miscellaneous	277.31	1,000.00	722.69
Occupancy	4,839.66	10,500.00	5,660.34
Payroll taxes	1,135.06	1,366.00	230.94
Postage	45.00	250.00	205.00
Printing and publication	490.39	1,000.00	509.61
Professional fees	1,928.70	3,500.00	1,571.30
Salaries	13,780.11	21,562.00	7,781.89
Supplies	789.33	1,000.00	210.67
Telephone	2,574.96	2,000.00	(574.96)
Travel	1,724.94	1,250.00	(474.94)
<b>Total Expenses</b>	<u><u>\$ 33,506.16</u></u>	<u><u>\$ 50,846.00</u></u>	<u><u>\$ 17,339.84</u></u>
<b>Other Non-Budgeted Expenses</b>			
Depreciation	<u>2,277.52</u>		
<b>Total Other Non-Budgeted Expenses</b>	<u><u>\$ 2,277.52</u></u>		

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

**HMIS PROGRAM  
BUDGET AND EXPENDITURES  
For the Period Ended December 31, 2012  
(Budget period July 1, 2012 to June 30, 2013)  
(Fiscal period January to December 2012)**

	July 2012-June 2013 (Budget period)	January-December 2012 (Fiscal period)	Annual Budget	Under (Over) Budget
<b>Federal and State Grants</b>				
Administration	\$ 0.00	\$ 0.00	\$ 5,546.00	\$ 5,546.00
HUD Grant LA0027B6H011104	48,611.00	112,352.00	110,937.00	62,326.00
<b>Total Federal and State Grants</b>	<u>\$ 48,611.00</u>	<u>\$ 112,352.00</u>	<u>\$ 116,483.00</u>	<u>\$ 67,872.00</u>
<b>Expenses</b>				
Administration fees	\$ 0.00	\$ 5,546.00	\$ 5,546.00	\$ 5,546.00
Equipment	0.00	1,280.00	1,440.00	1,440.00
Space and operations	8,672.09	13,295.93	20,000.00	11,327.91
Personnel	38,051.73	82,408.94	73,417.00	35,365.27
Services	1,575.58	5,091.17	7,584.00	6,008.42
Software	347.81	3,891.32	8,496.00	8,148.19
<b>Total Expenses</b>	<u>\$ 48,647.21</u>	<u>\$ 111,513.36</u>	<u>\$ 116,483.00</u>	<u>\$ 67,835.79</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, 2012  
(Budget Period July 1, 2012 to June 30, 2013)  
(Fiscal Period January to December 2012)

	July 2012-June 2013 (Budget period)	January-December 2012 (Fiscal period)	Annual Budget	Under (Over) Budget
<b>Parish and Local Government Grants</b>				
HUD Grant LA0027B6H011104-Parish	\$ 22,735.00	\$ 34,102.50	\$ 22,735.00	\$ 0.00
HUD Grant LA0027B6H011104-City	5,000.00	7,500.00	5,000.00	0.00
<b>Total Parish and Local Government Grants</b>	<u>\$ 27,735.00</u>	<u>\$ 41,602.50</u>	<u>\$ 27,735.00</u>	<u>\$ 0.00</u>
<b>Expenses</b>				
Equipment	\$ 0.00	\$ 320.00	\$ 360.00	\$ 360.00
Personnel	9,512.94	20,612.22	18,355.00	8,842.06
Space and operations	2,167.33	3,323.12	5,000.00	2,832.67
Services	393.89	1,272.68	1,896.00	1,502.11
Software	86.95	972.80	2,124.00	2,037.05
<b>Total Expenses</b>	<u>\$ 12,161.11</u>	<u>\$ 26,500.82</u>	<u>\$ 27,735.00</u>	<u>\$ 15,573.89</u>

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

**HURRICANE RELIEF  
BUDGET AND EXPENDITURES  
For the Period Ended December 31, 2012  
(Budget period June 1, 2012-June 30, 2013)**

	June 2012-June 2013 (Budget Period)	January-December 2012 (Fiscal Period)	Annual Budget	Under (Over) Budget
<b>Federal and State Grants</b>				
UW SWLA	\$ 2,500.00	\$ 2,500.00	\$ 0.00	\$ (2,500.00)
Other Allocated Origins LAUW	17,262.54	17,262.54	0.00	(17,262.54)
<b>Total Federal and State Grants</b>	<u>\$ 19,762.54</u>	<u>\$ 19,762.54</u>	<u>\$ 0.00</u>	<u>\$ (19,762.54)</u>
<b>Expenses</b>				
Professional Fees	\$ 3,118.50	\$ 3,118.50	\$ 0.00	\$ (3,118.50)
Rent Expense	791.67	791.67	0.00	(791.67)
Salaries, payroll taxes & benefits	14,397.29	14,397.29	0.00	(14,397.29)
Space and Operational	604.74	604.74	0.00	(604.74)
Supplies	396.23	396.23	0.00	(396.23)
Telephone and equipment	705.59	705.59	0.00	(705.59)
Travel	0.00	0.00	0.00	0.00
<b>Total Expenses</b>	<u>\$ 20,014.02</u>	<u>\$ 20,014.02</u>	<u>\$ 0.00</u>	<u>\$ (20,014.02)</u>