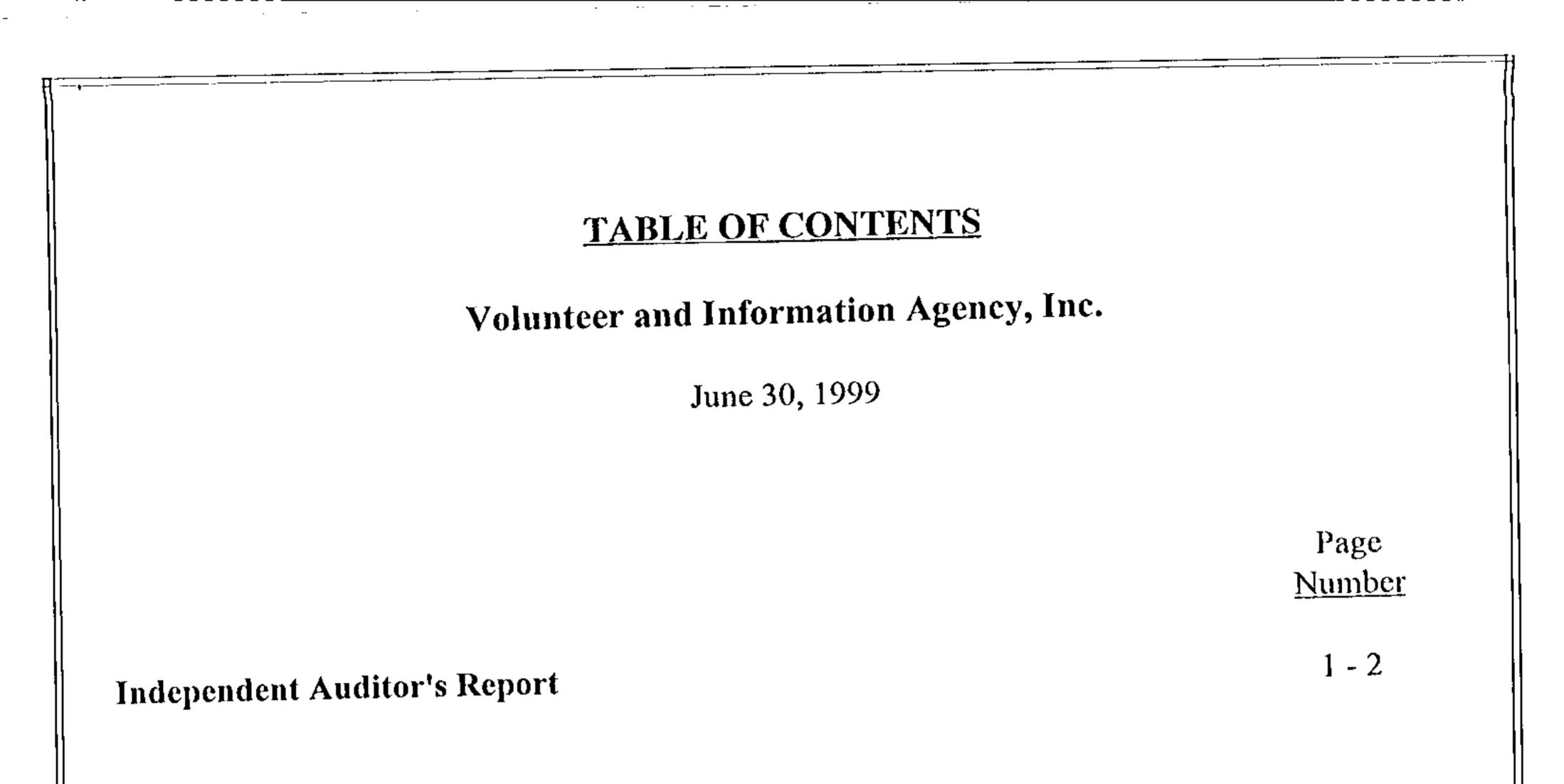


June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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.



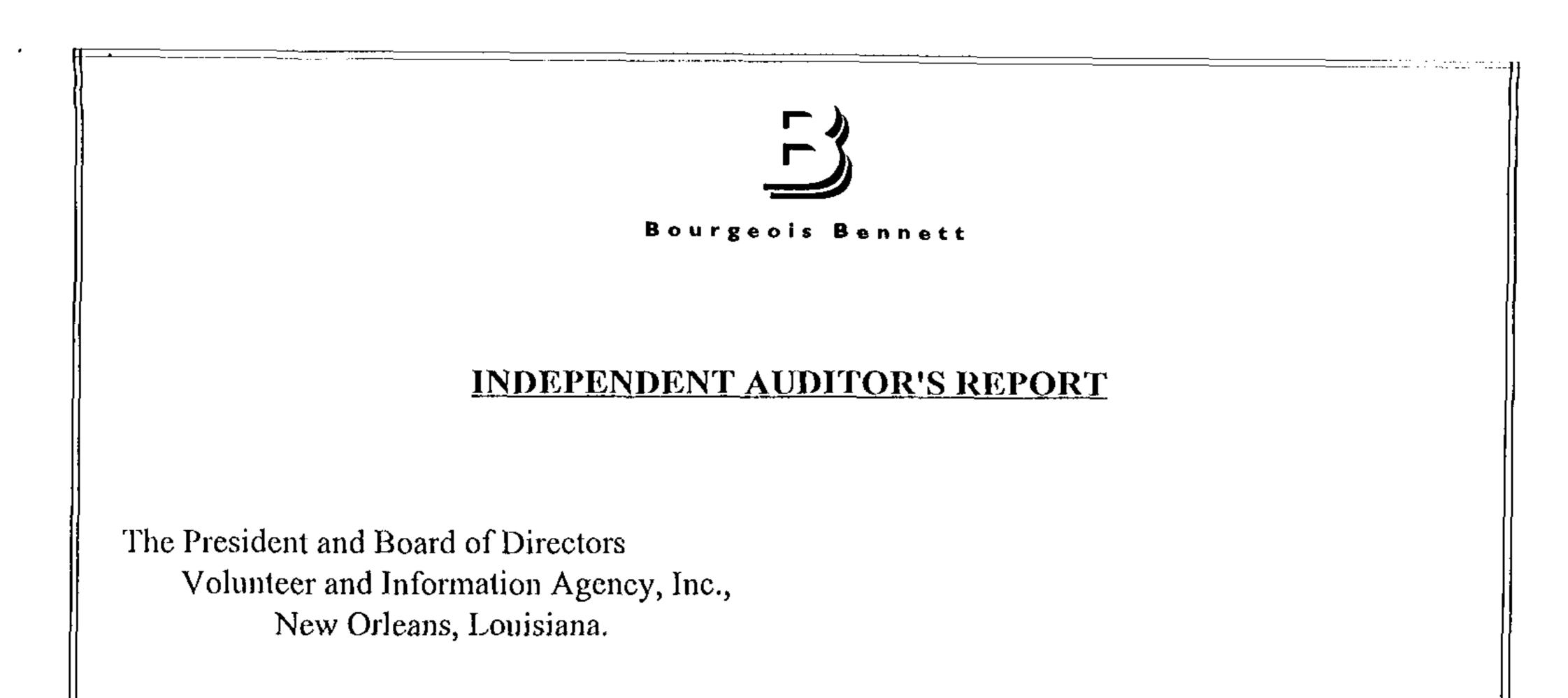


Exhibits

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We have audited the accompanying statement of financial position of Volunteer and Information Agency, Inc. (a nonprofit organization) as of June 30, 1999 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Agency'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 and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards 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 assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that 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 Volunteer and Information Agency, Inc. as of June 30, 1999 and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

1340 West Tunnel Blvd., Suite 430 Certified Public P.O. Box 60600 P.O. Box 2168 504 West Second Street Accountants | Consultants New Orleans, LA 70160-0600 Houma, LA 70361-2168 P.O. Box 1205 A Limited Liability Company Heritage Plaza, Suite 800 Phone (504) 868-0139 Thibodaux, LA 70302-1205 Phone (504) 831-4949 Phone (504) 447-5243 Fax (504) 879-1949 Fax (504) 833-9093

In accordance with <u>Government Auditing Standards</u>, we have also issued our report dated July 29, 1999 on our consideration of Volunteer and Information Agency, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bourgeoir Bennett, L.L.C.

Certified Public Accountants.

New Orleans, La., July 29, 1999.



Exhibit A

STATEMENT OF FINANCIAL POSITION

Volunteer and Information Agency, Inc.

June 30, 1999

Assets	\$ 21,950
Cash and cash equivalents	15,107
Certificates of deposit	15,107
Unconditional promises to give:	
United Way funding for next year:	175,498
United Way allocations	
United Way designation	1,494
Accounts receivable	37,653
	16.652

Inventory of directories (at cost)Prepaid expensesEquipment, furniture and fixtures at cost of \$97,779 netof accumulated depreciation of \$75,634

Total assets

Liabilities

Accounts payable

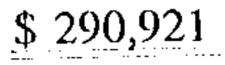
Net Assets Unrestricted Temporarily restricted

Total net assets

Total liabilities and net assets

422

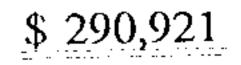
22,145



\$ 13,616

88,673 188,632

277,305



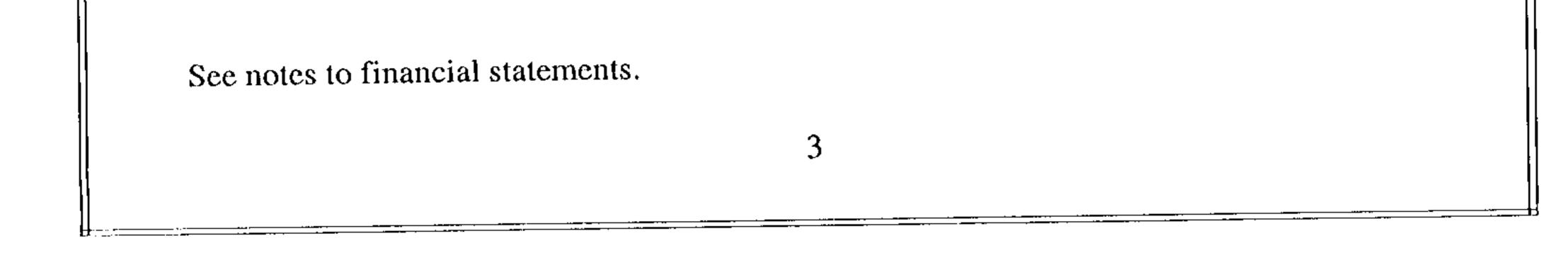


			Exhibit
STATEMENT OF	ACTIVITIES		
Volunteer and Inform	ation Agency, Inc.		
For the year ended			
		Temporarily	
	Unrestricted	Restricted	Total
Public Support and Revenues			
Allocations by United Way:		¢ 160 A67	¢ 160 A6
New Orleans United Way allocations		\$ 168,467 1,494	\$ 168,46 1,49
New Orleans United Way designations		14,000	14,00
Other United Way allocations	\$ 26,731	20,923	47,65
Contributions	\$ 20,731 81,440	20,725	81,44
Program service fees	191,609		191,60
Contract for services Seles of directories, not of direct cost	10,897		10,89
Sales of directories, net of direct cost	6,431		6,43
Sales to public - other Grants	56,100		56,10
Grants Missellensous income	8,971		8,97
Miscellaneous income Investment income	893		89
			•·····
	383,072	204,884	587,95
Net assets released from restrictions:			
Satisfaction of time restrictions:			
New Orleans United Way allocations	203,502	(203,502)	
New Orleans United Way designations	1,759	(1,759)	
Other United Way allocations	14,000	(14,000)	
Satisfaction of purpose retractions:			
Christmas Bureau	13,629	(13,629)	
Youth Connections	3,000	(3,000)	
Wisner Grant	15,000	(15,000)	
	250,890	(250,890)	
Total public support and revenues	633,962	(46,006)	587,95
Expenses			
Program services:			
Information and referral/ crisis intervention	323,712		323,71
Volunteer Center:			
Brown program	47,017		47,01
Other programs	222,720		222,72
Total program services	593,449		593,44
Supporting services - management and general	43,201		43,20
Total expenses	636,650		636,65
Change in net assets	(2,688)	(46,006)	(48,69
Net Assets			
Reginning of year	91.361	234.638	325.99

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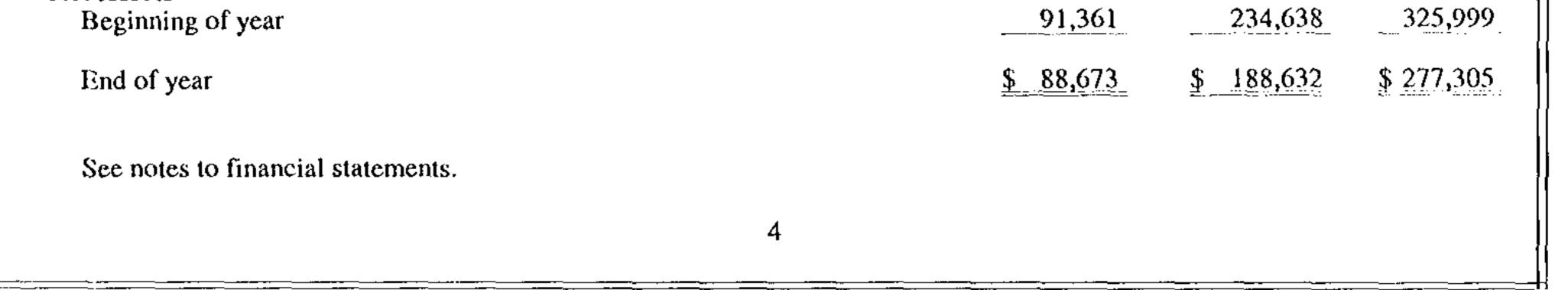


Exhibit C

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STATEMENT OF FUNCTIONAL EXPENSES

Volunteer and Information Agency, Inc.

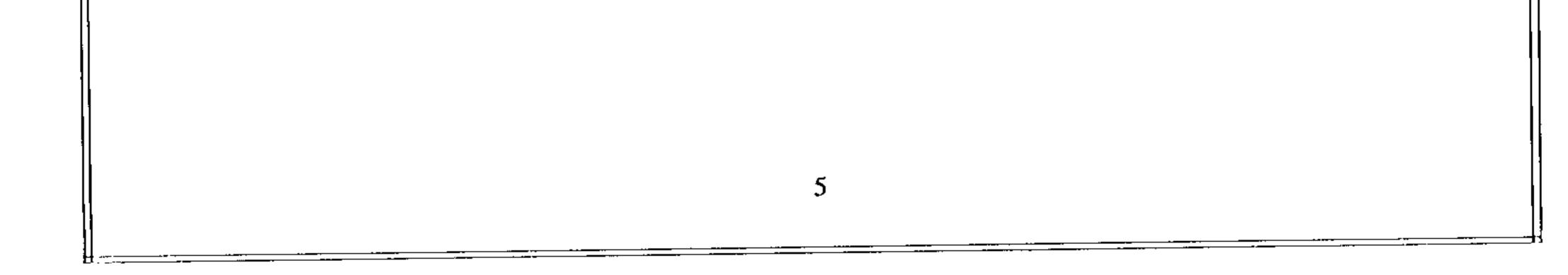
For the year ended June 30, 1999

	Program Services					
	Information and Referral/ Crisis Intervention Center	Voluntee Brown Program	er Center Other Programs	Total	Supporting Services - Management and General	Totals
Expenses Salaries	\$ 183,705	\$ 26,540	\$ 125,062	\$ 335,307	\$ 9,492	\$ 344,799
Employee health and retirement benefits Payroll taxes	12,408 17,083	1,573 2,408	8,377 10,049	22,358 29,540	1,742 1,228	24,100 30,768
Total salaries and related expenses	213,196	30,521	143,488	387,205	12,462	399,667
Professional fees Office supplies Telephone Postage Occupancy	22,884 7,294 19,249 1,098 30,206	1,520 400 600	19,391 15,671 1,155 2,193 11,283	42,275 24,485 20,804 3,891 41,489	16,108 1,192 685 610 4,142	58,383 25,677 21,489 4,501 45,631
Rental and equipment maintenance Depreciation Printing and publications Travel Conferences and conventions Membership dues Awards / grants	4,902 10,639 3,961 1,368 4,004 611	250 2,000 500 6,737 115	1,305 3,039 3,535 3,781 5,962 434 10,864	6,457 13,678 9,496 5,649 16,703 1,160 10,864	567 1,520 284 2,256 1,831 361	7,024 15,198 9,780 7,905 18,534 1,521 10,864 10,476
Miscellaneous expense Total expenses	4,300 <u>\$ 323,712</u>	<u>4,374</u> <u>\$ 47,017</u>	<u>619</u> <u>\$ 222,720</u>	9,293 <u>\$ 593,449</u>	1,183 <u>\$ 43,201</u>	10,476 \$ 636,650

See notes to financial statements.

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Exhibit D

STATEMENT OF CASH FLOWS

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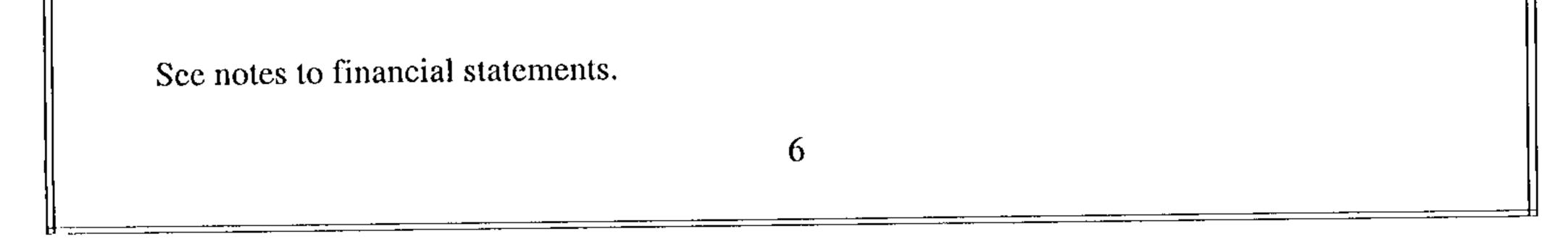
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Volunteer and Information Agency, Inc.

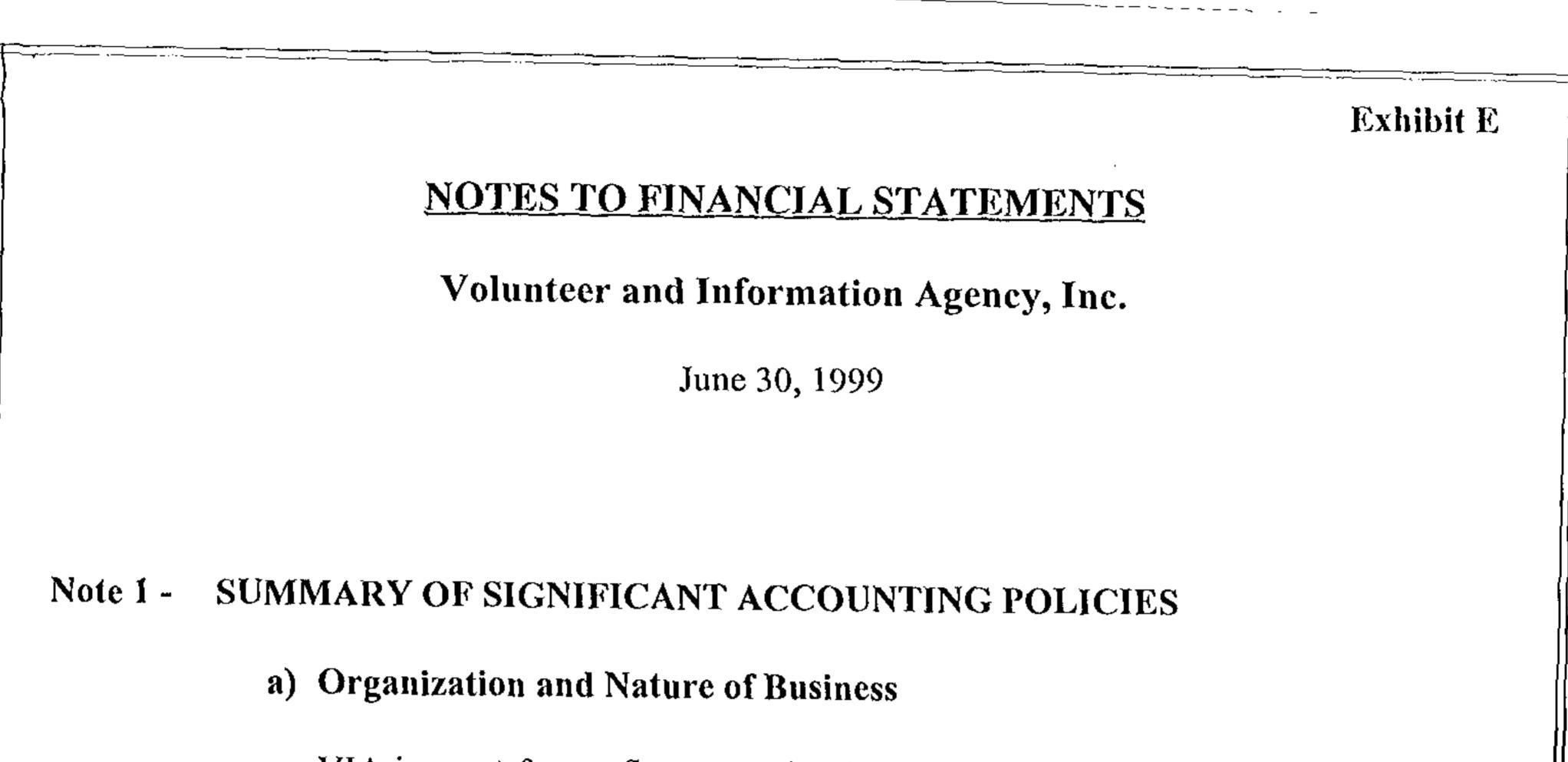
For the year ended June 30, 1999

Cash Flows From Operating Activities	
Change in net assets	\$ (48,694)
Adjustments to reconcile change in net assets to	
net cash used in operating activities:	15 100
Depreciation	15,198
Decrease in unconditional promises to give	35,300
Increase in accounts receivable	(13,959)

Increase in inventory of directories Decrease in prepaid expenses	(13,371) 190
Decrease in accounts payable	(444)
Total adjustments	20,714
Net cash used in operating activities	(27,980)
Cash Flows From Investing Activities Redemption of certificate of deposit Purchases of equipment	19,025 (556)
Net cash provided by investing activities	18,469
Decrease in cash and cash equivalents	(9,511)
Cash and Cash Equivalents Beginning of year	31,461
End of year	\$ 21,950



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VIA is a not-for-profit corporation located in the Greater New Orleans area that coordinates volunteer efforts in the region and operates a 24-hour crisis-intervention line.

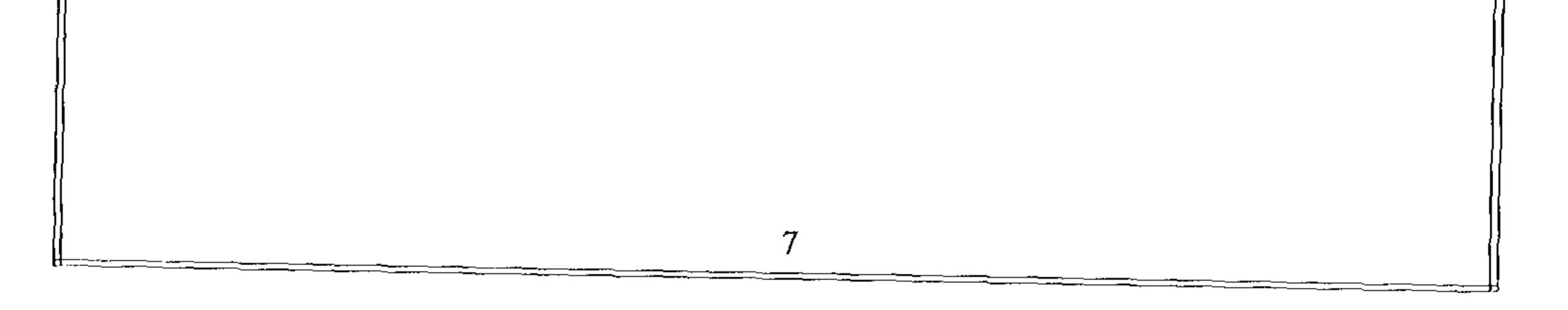
b) Financial Statement Presentation

The Agency's financial statement presentation complies with Statement of *Financial Accounting Standards* (SFAS) No. 117, Financial Statements of Not-For-Profit Organizations. Under SFAS No. 117, the Agency reports 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 Agency is required to present a statement of cash flows.

Unrestricted net assets represent resources over which the Board of Directors has discretionary control and are used to carry out the operations of the organization in accordance with its bylaws.

Temporarily restricted net assets represent resources currently available for use, but expendable only for those purposes specified by the donor. Resources originate from contributions.

The Agency has no permanently restricted net assets.



Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Estimates

The preparation of financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

d) Cash and Cash Equivalents

For purpose of cash flows, the Agency considers highly liquid investments with a maturity of three months or less to be cash equivalents.

e) Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction) ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Promises to Give f

Contributions are recognized when the donor makes a promise to give to the Agency that is, in substance, unconditional. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

g) Equipment, Furniture and Fixtures, and Depreciation

Depreciation of equipment is provided over the estimated useful lives of the assets on a straight-line basis. Depreciation expense for the year ended June 30, 1999 was \$15,198. 8

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) Functional Expenses

VIA allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by a predetermined allocation percentage, which is reviewed annually.

VIA's principal programs comprise:

Information and Referral/Crisis-Intervention Center

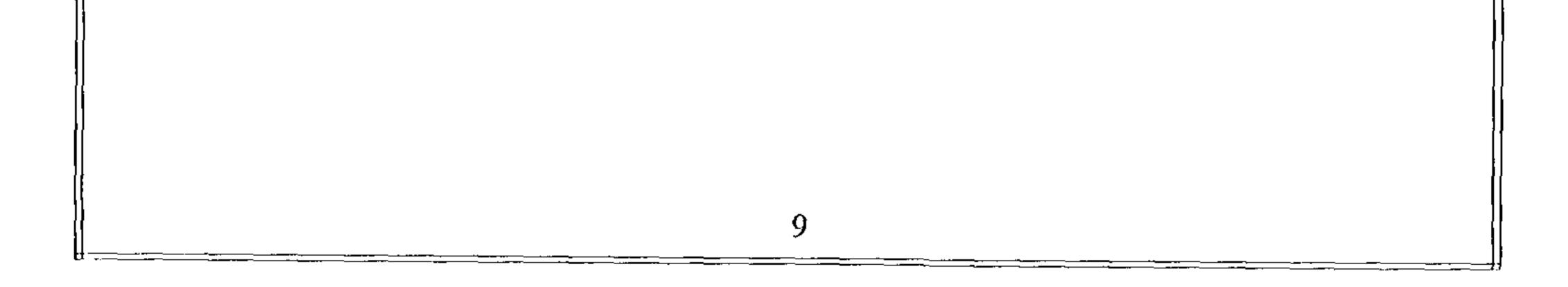
This program provides individuals and organizations with information and referral to appropriate community resources while working with human service organizations to promote an effective network of human service organizations to promote an effective network of human service delivery. It also provides crisis counseling and operates a 24-hour crisis-intervention / suicide prevention service which counsels individuals in crisis situations.

Volunteer Center

This program develops volunteer resources to meet community needs by promoting volunteers and the professional development of volunteer programs and by referring volunteers and groups for service in community agencies. It also operates a Christmas Bureau which counsels with donors regarding gifts to individuals and agencies with special needs.

i) Tax-Exempt Status

VIA qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986.



Note 2 - UNCONDITIONAL PROMISES TO GIVE

At June 30, 1999, \$176,992 was recorded as unconditional promises to give and temporarily restricted revenue to reflect United Way funding for the period July 1, 1999 through June 30, 2000 in which the Agency was notified prior to June 30, 1999.

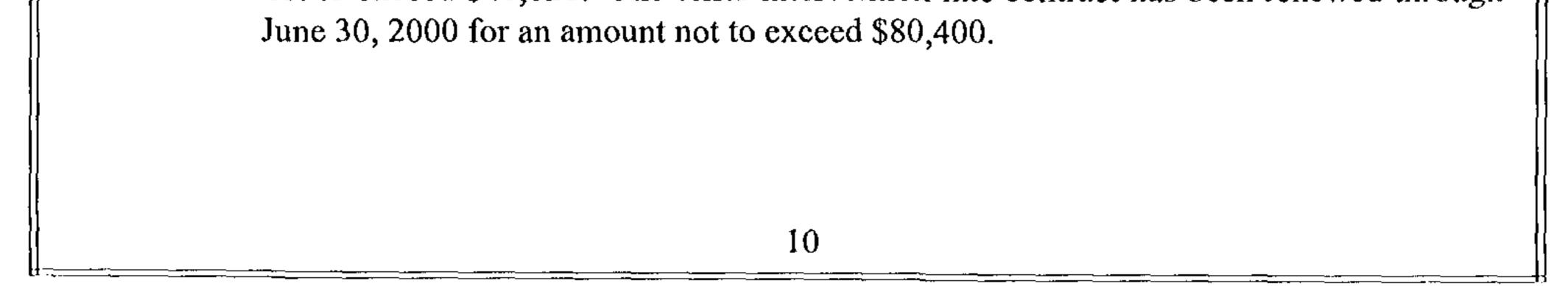
Note 3 - RESTRICTIONS ON ASSETS

Temporarily restricted net assets are restricted by the donor for specific programs, purposes, or to assist specific programs of the Agency. These restrictions are considered to expire when payments for restricted purposes are made or through passage of time. The activity in temporarily restricted net assets for the year ended June 30, 1999 was as follows:

	Balance July 1, 1998	Public <u>Support</u>	Released From <u>Restrictions</u>	Balance June 30, 1999
United Way Funding				
For Next Year	\$212,292	\$183,961	\$(219,261)	\$176,992
Christmas Bureau	4,346	20,923	(13,629)	11,640
Youth Connections	3,000	-	(3,000)	-
Wisner Grant	15,000	 _	(15,000)	<u> </u>
Totals	<u>\$234,638</u>	<u>\$204,884</u>	<u>\$(250,890</u>)	<u>\$188,632</u>

Note 4 - CONTRACTS FOR SERVICES

The Agency operates a 24-hour gambling hotline and crisis-intervention line. The Agency has a contract with the State of Louisiana to receive reimbursements of part of the cost of operating these programs. Reimbursement from the State for the year ended June 30, 1999, was \$153,192, of which \$20,935 was recorded as a receivable at year end. The gambling hotline contract has been renewed through December 31, 1999 for an amount not to exceed \$40,026. The crisis-intervention line contract has been renewed through



Note 5 - GRANTS

The Agency was the recipient of the following grants:

The New Orleans Council on Aging grants funds for the Senior Adult Information and Referral Program. A grant of \$5,000 was received during the year ended June 30, 1999.

The Department of Health and Hospitals grants funds to provide after hours mental health services for clients of the mental health clinics for Region 9. A Grant of \$4,200 was received during the year ended June 30, 1999.

The Brown Foundation established a program that provides monetary awards to students, in local area schools, for their efforts in volunteers and community service. The Agency administers this program. During the year ended June 30, 1999, the

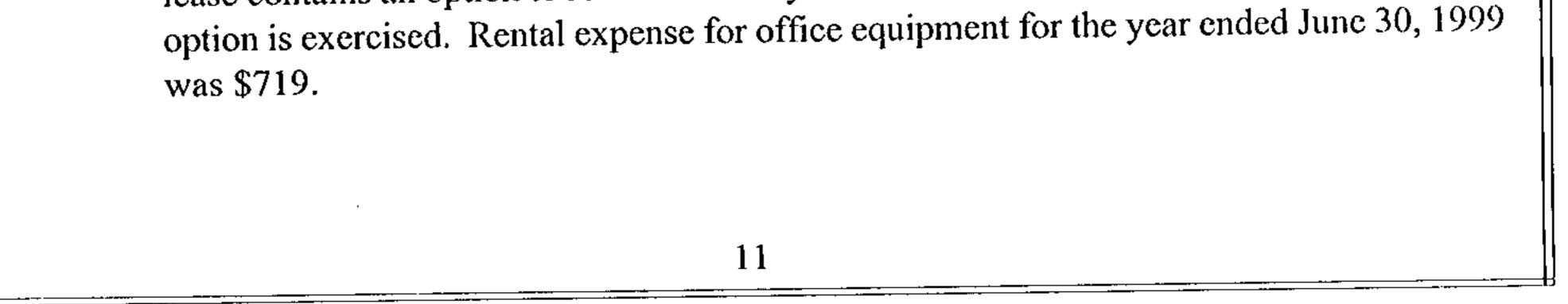
Agency received a grant of \$46,900.

Note 6 - LEASE COMMITMENT

The Agency leases it office facilities and certain office equipment. Minimum future obligations on leases in effect as of June 30, 1999 are as follows:

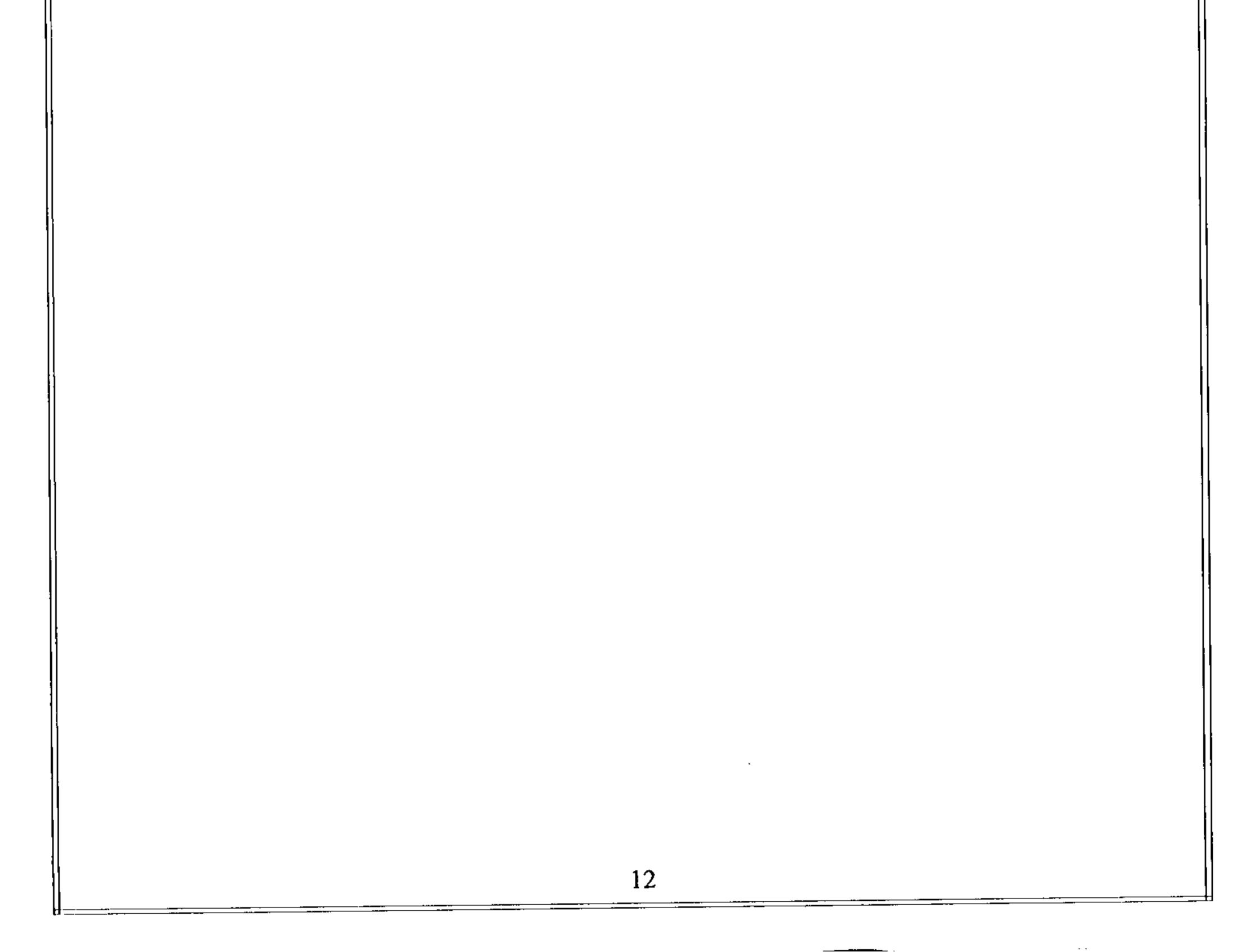
	Office <u>Facility</u>	Office <u>Equipment</u>	<u>Total</u>
2000	\$40,688	\$ 2,158	\$42,846
2001	6,802	2,158	8,960
2002		2,158	2,158
2003		2,158	2,158
2004		1,439	<u>1,439</u>
Totals	<u>\$47,490</u>	<u>\$10,071</u>	<u>\$57,561</u>

Rent expense for the office facility for the year ended June 30, 1999 was \$45,631. The lease contains an option to renew for one year with terms to be negotiated at the time the lease contains an option to renew for one year with terms to be negotiated at the time the



NOTE 7 - SIMPLE IRA

Effective January 1, 1998, the Agency adopted a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE). All employees are eligible to participate. This plan provides for employees to elect to make a salary reduction, which cannot exceed \$6,000 for any calendar year. The Agency will make a matching contribution to each employee's individual retirement account (IRA) equal to the employee's salary reduction contributions up to a limit of 3% of the employee's compensation for the calendar year. The Agency matched \$5,848 for the year ended June 30, 1999.



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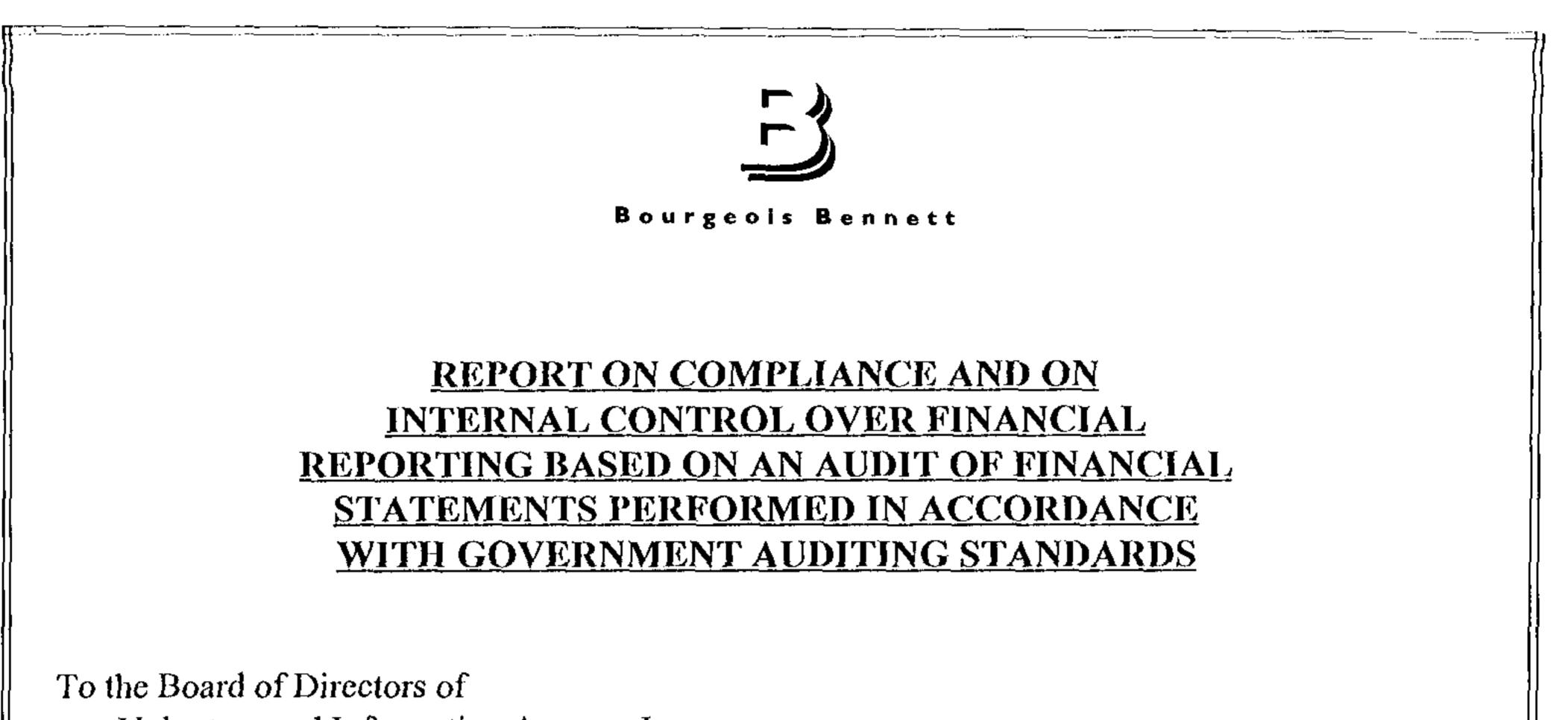
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SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS



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Volunteer and Information Agency, Inc. New Orleans, Louisiana.

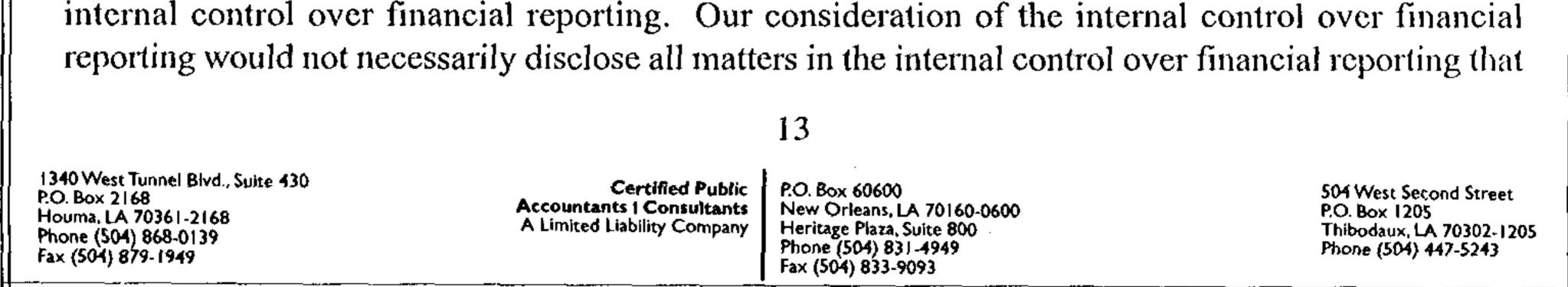
We have audited the financial statements of Volunteer and Information Agency, Inc. (a nonprofit organization) as of and for the year ended June 30, 1999, and have issued our report thereon dated July 29, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in <u>Government Auditing</u> <u>Standards</u>, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Volunteer and Information Agency, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under <u>Government Auditing Standards</u>.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Volunteer and Information Agency, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial



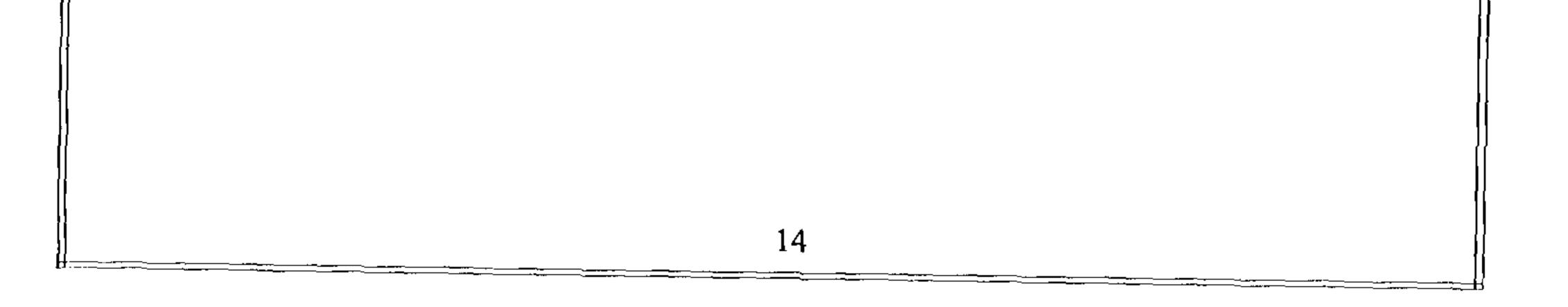
might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

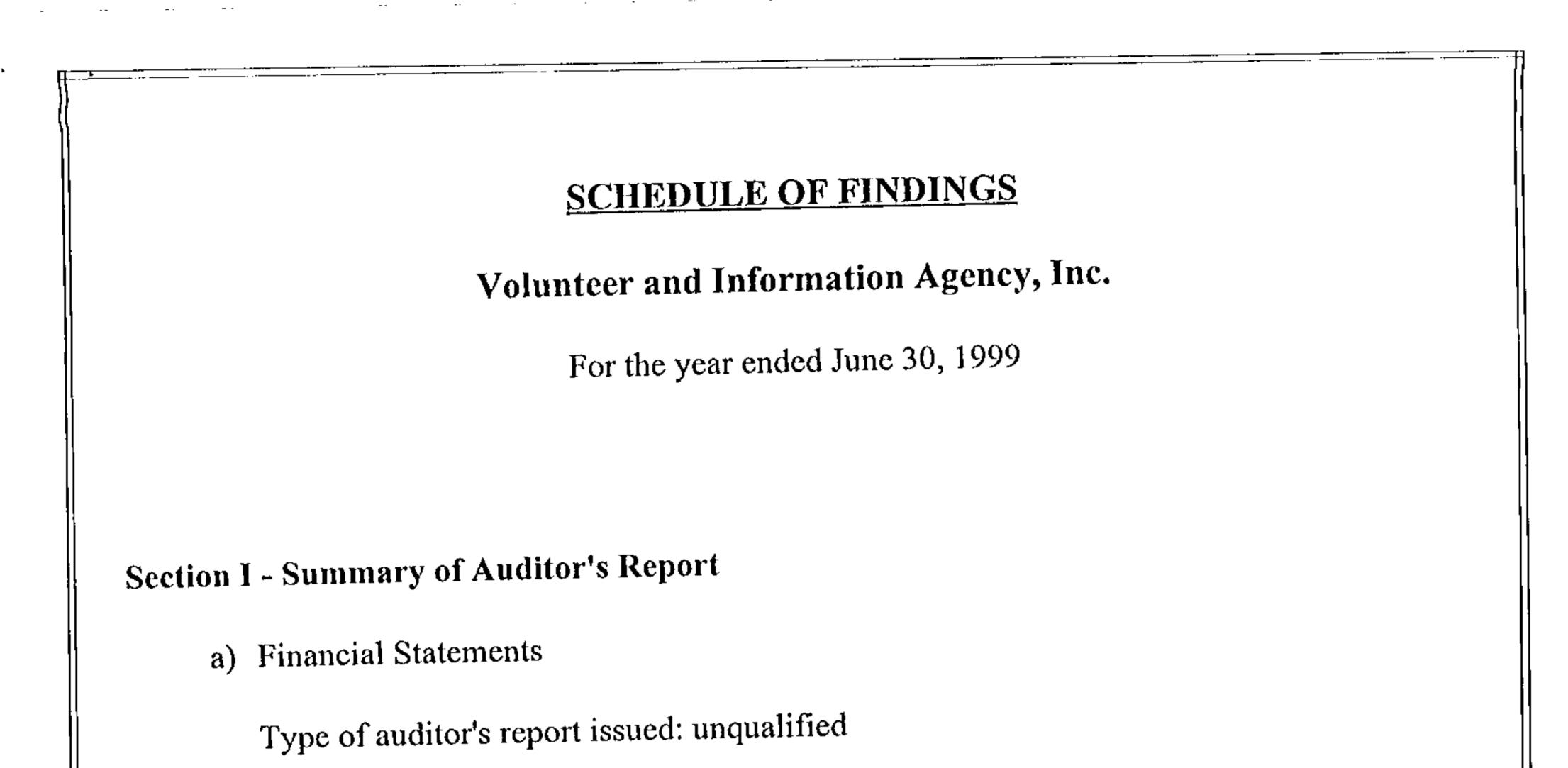
This report is intended for the information of the Board of Directors, management, the Louisiana Department of Health and Hospitals, Division of Mental Health, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record, and its distribution is not limited.

Bourgeoir Bennett, L.L.C.

Certified Public Accountants.

New Orleans, La., July 29, 1999.





Internal control over financial reporting:

- Material weakness(es) identified?
- Reportable condition(s) identified that are not considered to be material weakness

___yes <u>X</u> no

<u>yes</u> <u>X</u> none reported

Noncompliance material to financial statements noted? ____yes X_n o

b) Federal Awards

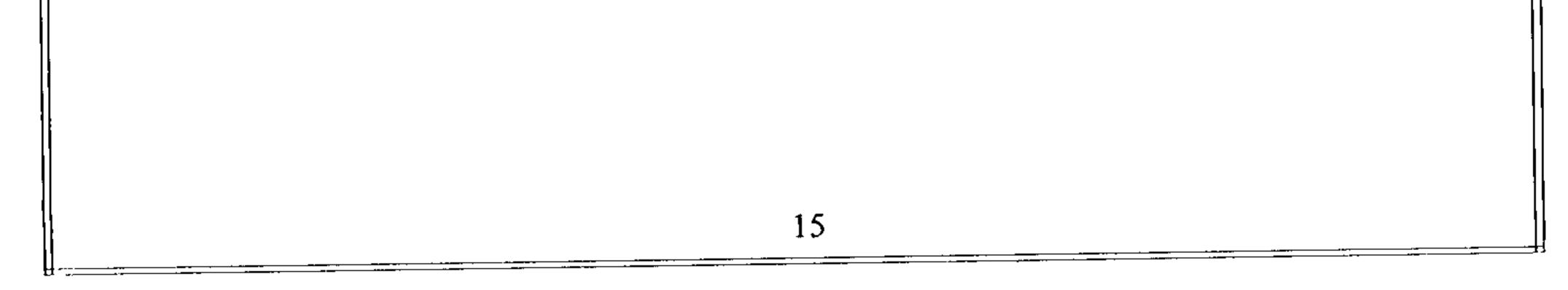
Volunteer and Information Agency, Inc. did not receive any Federal awards during the year ended June 30, 1999.

Section II - Financial Statement Findings

There were no financial statement findings noted during the audit for the year ended June 30, 1999.

Section III - Federal Award Findings and Questioned Costs

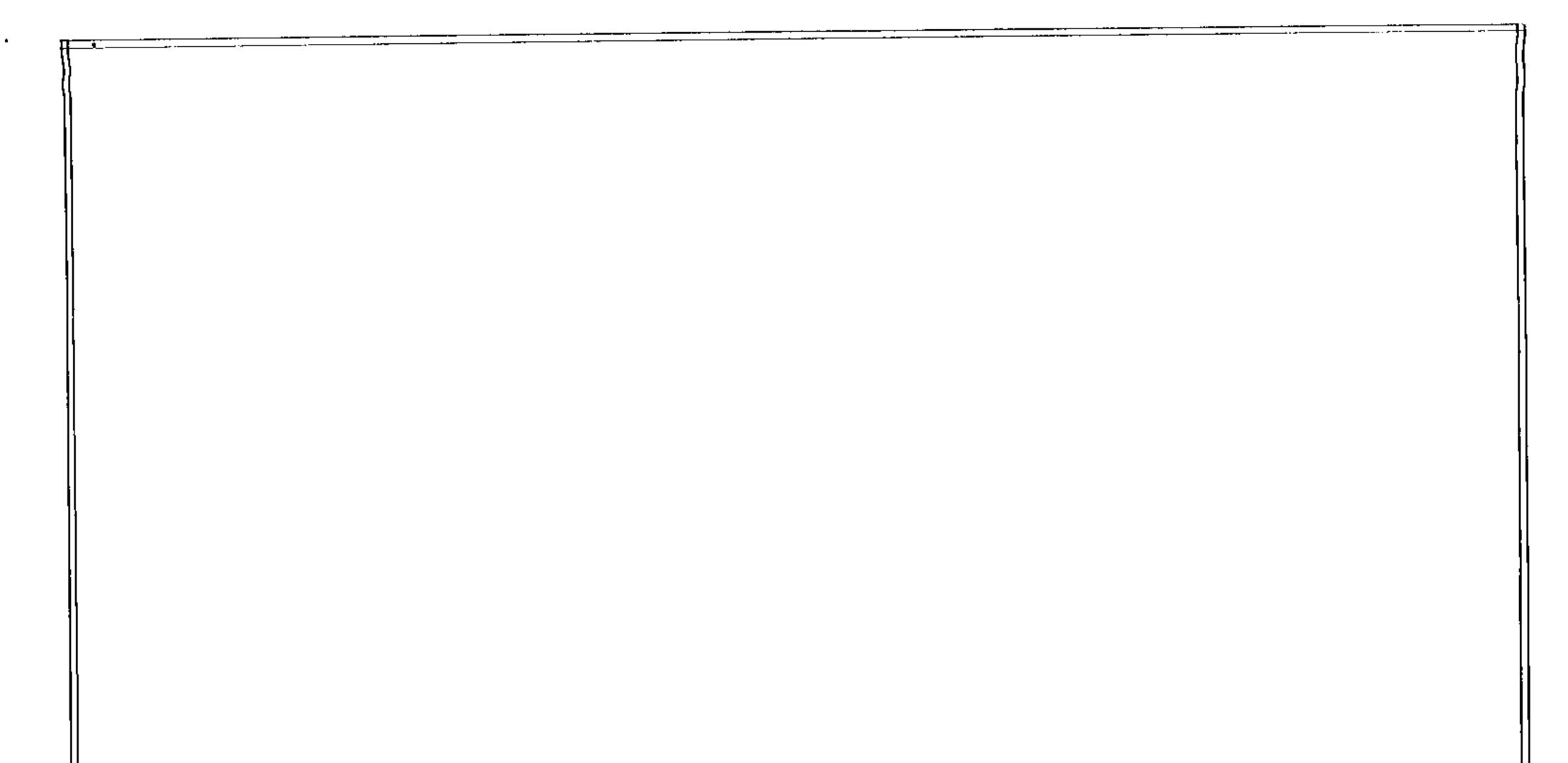
Not applicable.



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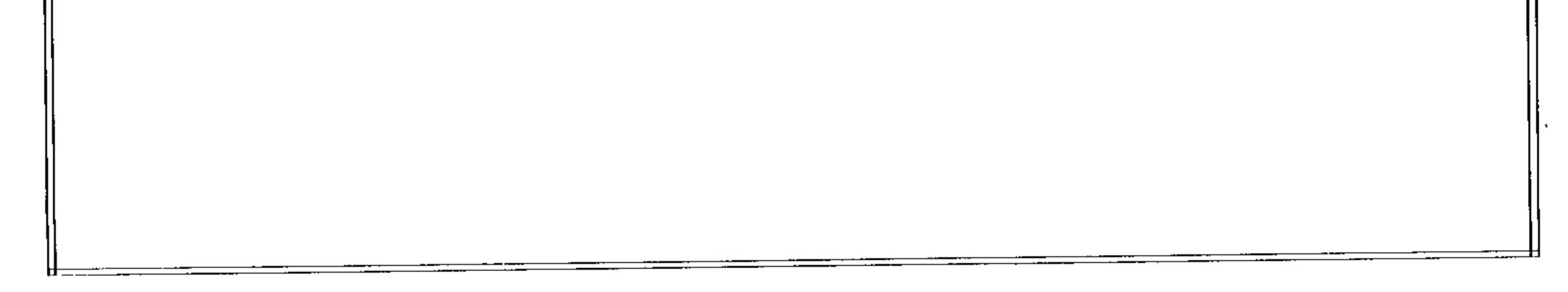
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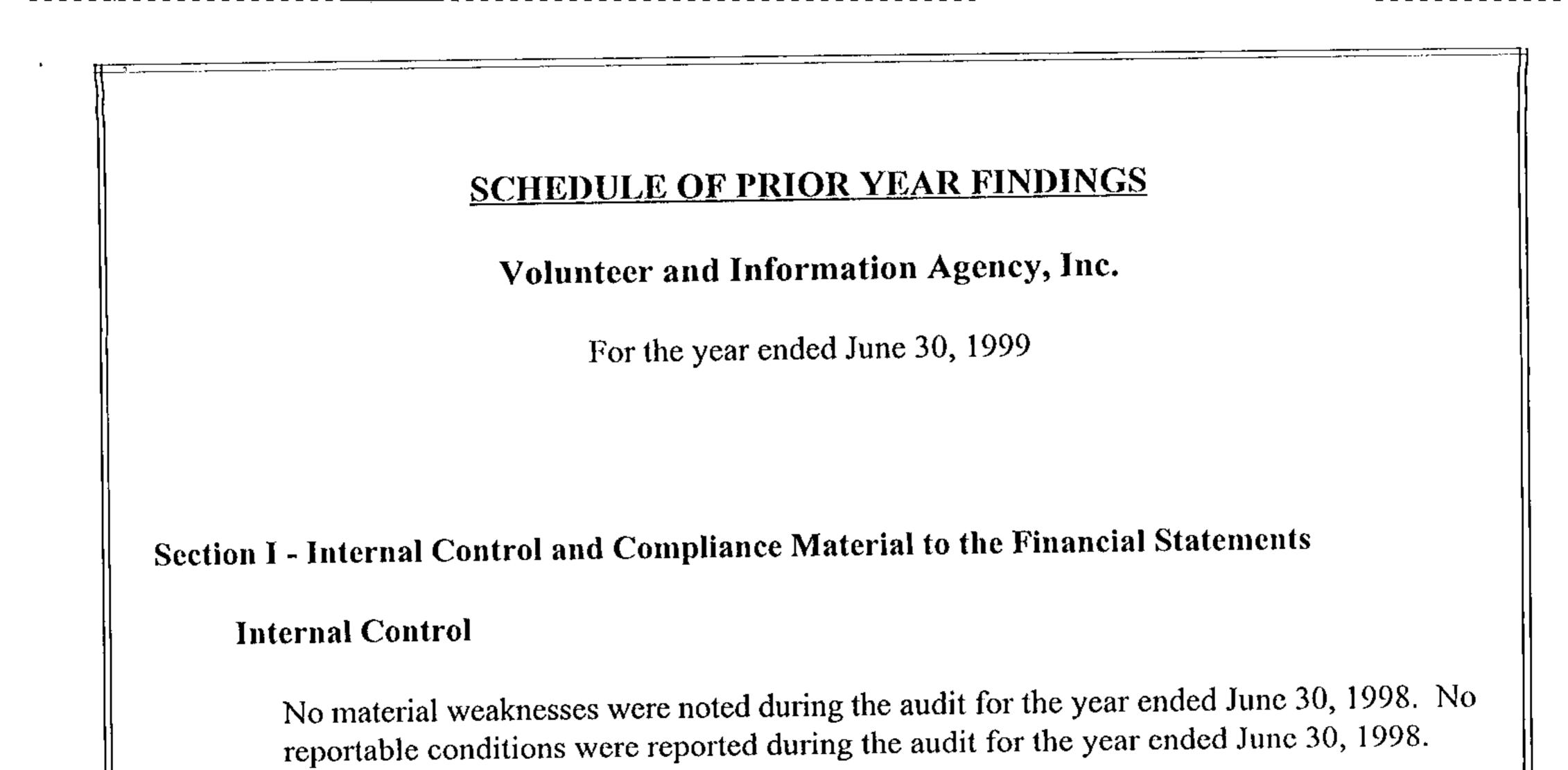
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<u>REPORTS BY MANAGEMENT</u>





Compliance

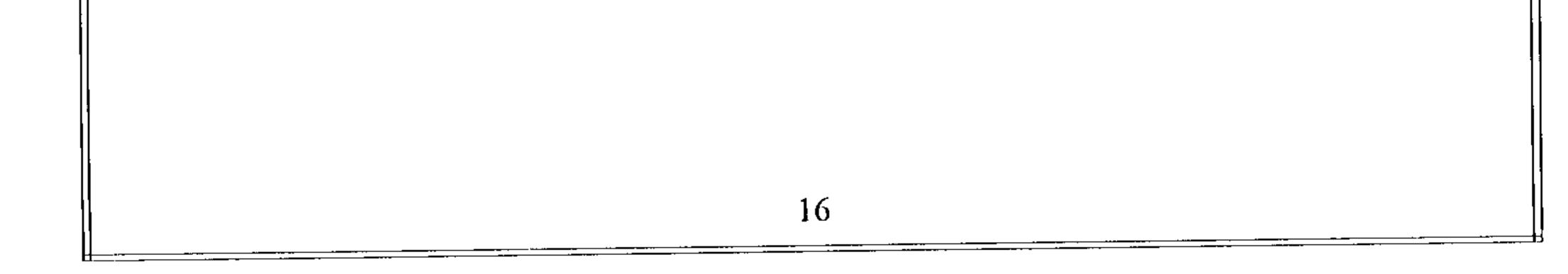
No compliance findings material to the financial statements were noted during the audit for the year ended June 30, 1998.

Section II - Internal Control and Compliance Material To Federal Awards

Volunteer and Information Agency, Inc. did not receive any Federal awards during the year ended June 30, 1998.

Section III - Management Letter

Not applicable.



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MANAGEMENT'S CORRECTIVE ACTION PLAN Volunteer and Information Agency, Inc. For the year ended June 30, 1999 Section I - Internal Control and Compliance Material to the Financial Statements **Internal Control** No material weaknesses were noted during the audit for the year ended June 30, 1999. No

reportable conditions were reported during the audit for the year ended June 30, 1999.

Compliance

No compliance findings material to the financial statements were noted during the audit for the year ended June 30, 1999.

Section II - Internal Control and Compliance Material To Federal Awards

Volunteer and Information Agency, Inc. did not receive any Federal awards during the year ended June 30, 1999.

Section III - Management Letter

A management letter was not issued in connection with the audit for the year ended June 30, 1999.

