VIA LINK, INC.

Financial Report

For the Years Ended June 30, 2015 and 2014

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JUNE 30, 2015

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CRI CARR RIGGS & INGRAM
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INDEPENDENT AUDITOR'S REPORT

To the President and Board of Directors
VIA LINK, Inc.
New Orleans, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of VIA LINK, Inc. (the Agency), a Louisiana not-for-profit organization, which comprise the statement of financial position as of June 30, 2015 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year 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 audit. 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. Those standards require that we plan and perform the audit 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 auditors consider 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2015 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements of VIA LINK, Inc. as of June 30, 2014 were audited by other auditors whose report dated November 25, 2014, expressed an unmodified opinion on those statements.

Correction of Error

As discussed in Note 2 to the financial statements, an error resulting in the understatement of amounts previously reported for current liabilities and changes in expenses as of and for the year ended June 30, 2014, were discovered by management of the Agency during the current year. Accordingly, amounts reported for current liabilities and expenses have been restated in the 2014 financial statements now presented, and an adjustment has been made to net assets as of June 30, 2014, to correct the error.

As part of our audit of the 2015 financial statements, we also audited adjustments described in Note 2 that were applied to restate the 2014 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2014 financial statements of the Agency other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2014 financial statements as a whole.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic 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 the 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 standard 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 December 7, 2015 on our consideration of the Agency's 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 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 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 the Agency's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

December 7, 2015

FINANCIAL STATEMENTS

As of June 30,		**2015**		*2014 (As restated)*
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	**$**	**56,690**	$	32,271
Certificates of deposit		**-**		107,144
Unconditional promises to give:				
United Way allocation and designations		**261,206**		231,910
Accounts receivable - contracts and grants		**37,223**		86,789
Inventory - directories		**4,181**		6,437
Prepaid expenses		**8,929**		16,589
Total Current Assets		**368,229**		481,140
PROPERTY AND EQUIPMENT, net		**4,565**		2,729
CERTIFICATES OF DEPOSIT		**121,838**		119,327
TOTAL ASSETS	**$**	**494,632**	$	603,196
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable	**$**	**11,966**	$	15,103
Accrued payroll		**36,765**		32,890
Compensated absences		**24,031**		35,122
Line of credit		**16,500**		-
Total Current Liabilities		**89,262**		83,115
NET ASSETS				
Unrestricted				
Undesignated		**8,763**		220,165
Board designated		**75,000**		75,000
Total Unrestricted		**83,763**		295,165
Temporarily Restricted		**321,607**		224,916
Total Net Assets		**405,370**		520,081
TOTAL LIABILITIES AND NET ASSETS	**$**	**494,632**	$	603,196

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

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
REVENUES AND OTHER SUPPORT			
UNITY grants	$ 468,752	$ -	**$ 468,752**
United Way of Southeast Louisiana allocations/grants	-	194,807	**194,807**
Other United Way allocations/grants	3,528	82,738	**86,266**
Other grants	159,599	37,062	**196,661**
Sales - directories	4,603	-	**4,603**
Miscellaneous	3,366	-	**3,366**
Contributions	58,080	-	**58,080**
Investment income	2,589	-	**2,589**
Total Revenues and Other Support	700,517	314,607	**1,015,124**
Net assets released from restrictions			
United Way of Southeast Louisiana allocations/grants	166,858	(166,858)	**-**
Other United Way allocations/grants	51,058	(51,058)	**-**
Total Net Assets Released from Restriction	217,916	(217,916)	**-**
Total Revenues, Other Support, and Net Assets Released from Restrictions	918,433	96,691	**1,015,124**
EXPENSES			
Program services	1,028,532	-	**1,028,532**
Support services	101,303	-	**101,303**
Total Expenses	1,129,835	-	**1,129,835**
CHANGES IN NET ASSETS	**(211,402)**	**96,691**	**(114,711)**
NET ASSETS, Beginning of year (as restated)	295,165	224,916	**520,081**
NET ASSETS, End of year	**$ 83,763**	**$ 321,607**	**$ 405,370**

The accompanying notes are an integral part of this financial statement.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2014			*(As restated)*
	Unrestricted	Temporarily Restricted	Total
REVENUES AND OTHER SUPPORT			
UNITY grants	$ 469,977	$ -	$ 469,977
United Way of Southeast Louisiana allocations/grants	-	166,858	166,858
Other United Way allocations/grants	7,305	58,058	65,363
Other grants	192,349	-	192,349
Sales - directories	3,480	-	3,480
Miscellaneous	6,370	-	6,370
Contributions	56,796	-	56,796
Investment income	2,721	-	2,721
Total Revenues and Other Support	738,998	224,916	963,914
Net assets released from restrictions			
United Way of Southeast Louisiana allocations/grants	197,395	(197,395)	-
Other United Way allocations/grants	59,320	(59,320)	-
Total net assets released from restrictions	256,715	(256,715)	-
Total revenues, other support, and net assets released from restrictions	995,713	(31,799)	963,914
EXPENSES			
Program services	1,002,851	-	1,002,851
Support services	96,203	-	96,203
Total Expenses	1,099,054	-	1,099,054
CHANGES IN NET ASSETS	**(103,341)**	**(31,799)**	**(135,140)**
NET ASSETS, Beginning of year (as restated)	398,506	256,715	655,221
NET ASSETS, End of year (as restated)	**$ 295,165**	**$ 224,916**	**$ 520,081**

The accompanying notes are an integral part of this financial statement.

For the Year Ended June 30, 2015

	Program Services			Support Services	
	Information, Referral and Crisis Intervention	Homeless Management Information	Program Total	Management and General	Total
Salaries	$ 375,189	$ 300,192	$ 675,381	$ 65,626	**$ 741,007**
Employee health and retirement benefits	4,659	44,247	48,906	3,891	**52,797**
Payroll taxes	27,553	22,510	50,063	5,835	**55,898**
Total Salaries and Related Expenses	407,401	366,949	774,350	75,352	**849,702**
Depreciation	-	-	-	2,741	**2,741**
Equipment rental and maintenance	18,812	35,660	54,472	55	**54,527**
Insurance	4,266	14,682	18,948	423	**19,371**
Meetings and training	6,251	1,427	7,678	276	**7,954**
Membership dues	54	2,270	2,324	197	**2,521**
Miscellaneous expenses	4,168	7,950	12,118	2,114	**14,232**
Occupancy	19,212	36,388	55,600	2,916	**58,516**
Office supplies	2,333	3,327	5,660	1,034	**6,694**
Postage	125	227	352	225	**577**
Printing and publications	2,991	2,323	5,314	-	**5,314**
Professional fees	244	47,083	47,327	12,655	**59,982**
Telephone and internet	857	36,383	37,240	696	**37,936**
Travel and conferences	5,428	1,721	7,149	2,619	**9,768**
TOTAL EXPENSES	**$ 472,142**	**$ 556,390**	**$ 1,028,532**	**$ 101,303**	**$ 1,129,835**

The accompanying notes are an integral part of this financial statement.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2014

	Program Services			Support Services	
	Information, Referral and Crisis Intervention	Homeless Management Information	Program Total	Management and General	Total
Salaries	$ 354,266	$ 281,559	$ 635,825	$ 55,559	$ 691,384
Employee health and retirement benefits	5,960	39,118	45,078	2,908	47,986
Payroll taxes	27,048	20,852	47,900	4,157	52,057
Total Salaries and Related Expenses	387,274	341,529	728,803	62,624	791,427
Depreciation	-	-	-	8,790	8,790
Equipment rental and maintenance	3,240	36,156	39,396	17	39,413
Insurance	4,483	10,992	15,475	3,418	18,893
Meetings and training	626	693	1,319	667	1,986
Membership dues	668	4,138	4,806	206	5,012
Miscellaneous expenses	4,216	4,679	8,895	229	9,124
Occupancy	19,851	35,990	55,841	2,931	58,772
Office supplies	2,893	3,792	6,685	734	7,419
Postage	419	219	638	151	789
Printing and publications	3,505	691	4,196	523	4,719
Professional fees	18,164	68,621	86,785	13,050	99,835
Telephone and internet	22,343	18,932	41,275	2,011	43,286
Travel and conferences	5,252	3,485	8,737	852	9,589
TOTAL EXPENSES	**$ 472,934**	**$ 529,917**	**$ 1,002,851**	**$ 96,203**	**$ 1,099,054**

The accompanying notes are an integral part of this financial statement.

STATEMENTS OF CASH FLOWS

For the Years Ended June 30,	**2015**	*2014 (As restated)*
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	**$ (114,711)**	$ (135,140)
Adjustments to reconcile changes in net assets to net cash used in operating activities:		
Depreciation	**2,741**	8,790
Changes in operating assets and liabilities:		
Unconditional promises to give	**(29,296)**	30,409
Accounts receivable - contracts and grants	**49,566**	15,363
Inventory - directories	**2,256**	(6,437)
Prepaid expenses	**7,660**	(7,666)
Accounts payable	**(3,137)**	1,144
Accrued payroll	**3,875**	(10,405)
Compensated absences	**(11,091)**	176
Net Cash Used In Operating Activities	**(92,137)**	**(103,766)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of equipment	**(4,577)**	-
Redemption of certificate of deposit	**104,633**	75,137
Net Cash Provided By Investing Activities	**100,056**	75,137
CASH FLOWS FROM FINANCING ACTIVITIES		
Draws on line of credit	**16,500**	-
Net Cash Provided By Financing Activities	**16,500**	**-**
NET CHANGE IN CASH AND CASH EQUIVALENTS	**24,419**	(28,629)
CASH AND CASH EQUIVALENTS, Beginning of year	**32,271**	60,900
CASH AND CASH EQUIVALENTS, End of year	**$ 56,690**	$ 32,271

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization – VIA LINK, Inc. (the Agency) is a not-for-profit organization located in the greater New Orleans area that provides comprehensive information on community resources and operates a 24-hour crisis intervention/information and referral hotline.

Financial Statement Presentation – The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The Agency is required to report 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 depending on the existence and/or nature of any donor restrictions.

> *Unrestricted* – Assets and contributions that are not restricted by grants or contracts or for which there are no donor restrictions. Unrestricted net assets consist of undesignated and board designated funds. Board designated net assets represent funds set aside by the Agency's Board of Directors, which maintains the power to release the restriction. Undesignated net assets represent funds whose use is allowed to be used for any purpose as directed by the Board of Directors or management.
>
> *Temporarily Restricted* – A grant, contract or donor imposed restriction that permits the Agency to use the donated funds as specified. The use of the funds is restricted by purpose and/or until the passage of time. As of June 30, 2015 and 2014 there was $321,607 and 224,916 temporarily restricted, respectively.
>
> *Permanently Restricted* – Donor-imposed assets that stipulate that the donation be maintained permanently but permits the use of all or part of the income derived. The Agency had no permanently restricted net assets as of June 30, 2015 and 2014.

In addition, the Agency is required to present a statement of functional expenses and a statement of cash flows.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles 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.

Cash and Cash Equivalents – For purposes of the statements of cash flows, the Agency considers money market funds and highly liquid investments with a maturity of three months or less to be cash equivalents. Cash and cash equivalents include demand deposits and interest bearing demand deposits.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements – Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described as follows:

> ***Level 1*** – Fair value inputs included unadjusted quoted process in active markets for identical assets or liabilities and have the highest priority. The fair value of the certificates of deposit is based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the Agency has the ability to access at the measurement date.
>
> ***Level 2*** - Fair value inputs include significant other observable inputs other than Level 1 inputs such as quoted prices for similar assets, quoted prices in markets that are not active or other observable inputs that can be corroborated by observable market data.
>
> ***Level 3*** - Fair value inputs included unobservable inputs that are supported by little or no market activity such as pricing models, discounted cash flow methodologies or similar techniques. Level 3 inputs have the lowest priority.

Promises to Give – 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. For the years ended June 30, 2015 and 2014, all promises were recognized. Management believes the amounts recorded in the accompanying financial statements approximate fair value.

Accounts Receivable – Accounts receivable are stated at the amount management expects to collect from outstanding balances. The financial statements do not include an estimate for allowance for doubtful accounts as management believes that all receivables are collectible.

Inventory – Inventory is stated at the lower of cost or market determined by the first-in, first-out method.

Property and Equipment – Property and equipment greater than $1,000 are recorded at cost. Depreciation is provided over the estimated useful lives (ranging from 3 to 5 years) of the respective assets on a straight-line basis. Expenditures for repairs and maintenance are charged to expense as incurred whereas major renewals, replacements, and betterments of a useful life greater than one year are capitalized. Leasehold improvements are amortized on a straight-line basis over the assets' estimated useful lives or leasehold life, if shorter.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Expenses – The Agency allocates its expenses on a functional basis among its programs and support services. Expenses that can be identified with specific program and support services are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by a predetermined allocation percentage based on actual amounts or managements best estimate, which are reviewed annually. The Agency's principal programs are comprised of the following:

> *Information, Referral and Crisis Intervention Center* – The Agency provides individuals and organizations with information and referral to appropriate community resources through a 24-hour call center that provides crisis intervention/suicide prevention and information and referrals to community resources, the publication of the Community Resource Directory, and public access to community resource information on the Agency's website, www.vialink.org.
>
> *Homeless Management Information System* – The Agency receives grant support from UNITY Greater New Orleans (UNITY) to operate the Homeless Management Information System and to provide training, technical support, and aggregate reporting for agencies affiliated with UNITY.

Donated Assets and Services – The Agency records noncash donations as contributions at their estimated fair value at the date of the donation. Portions of the Agency's functions are conducted by unpaid officers, board members, and volunteers. The Agency recognizes donated services, if significant in amount, that create or enhance non-financial assets or that require specialized skills provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. For the years ended June 30, 2015 and 2014, the Agency recorded $27,137 and $26,590, respectively, in donated professional services provided by board members, and recorded in professional fees in the statements of functional expenses.

Income Taxes – Under the provisions of the Internal Revenue Code, Section 501(c)(3), and the applicable income tax regulations of Louisiana, the Center is exempt from taxes on income other than unrelated business income. The Center has also been classified as an entity that is not a private foundation in Section 170 (b)(1)(A)(vi). Since the Center had no net unrelated business income during the years ended June 30, 2015 and 2014, no provision for income tax was made. Management does not believe there are any uncertainties included in the first statement.

Compensated Absences

Employees of the Agency are entitled to paid time off depending on their length of service and other factors. Accrued compensated absences were $24,031 and $35,122, as of June 30, 2015 and 2014, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted and Unrestricted Revenue and Support – 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 restrictions expire or are met 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 statements of activities and changes in net assets as net assets released from restrictions.

NOTE 2 – RESTATEMENT OF 2014 FINANCIAL STATEMENTS

The 2014 financial statements have been restated to reflect adjustments made to the prior year presentation as a result of an error identified subsequent to the issuance of the 2014 financial statements. The adjustment resulting from the error is comprised of the amount of compensated absences that were not included in the financial statements. Amounts restated as of and for the year ended June 30, 2014 were a decrease in the beginning net assets in the amount of $34,946 and an increase in expenses of $176. As a result net assets as of June 30, 2014, decreased by $35,122.

NOTE 3 – CONCENTRATIONS OF CREDIT RISK

The Agency maintains its cash balances in one financial institution that may, at times, exceed amounts covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2015 and 2014, the Agency's cash balances were not in excess of the FDIC insurance. The Agency has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

NOTE 4 – UNCONDITIONAL PROMISES TO GIVE

As of June 30, 2015 and 2014, unconditional promises to give from United Way totaled $261,206 and $231,910, respectively. For the years ended June 30, 2016 and 2015, $277,545 and $224,916, respectively, were included as temporarily restricted revenue to reflect United Way funding for which the Agency was notified prior to June 30, 2015 and 2014, respectively.

NOTE 5 – PROPERTY AND EQUIPMENT

A summary of property and equipment as of June 30 is as follows:

	2015	2014
Computer equipment	$ 24,651	$ 38,119
Furniture and fixtures	10,011	10,011
Other equipment	2,010	2,010
Leasehold improvements	18,861	18,861
Total property and equipment	55,533	69,001
Less accumulated depreciation	(50,968)	(66,272)
Total	**$ 4,565**	**$ 2,729**

Depreciation and amortization expense for the years ended June 30, 2015 and 2014 was $2,741 and $8,790, respectively.

NOTE 6 – LINE OF CREDIT

The Agency has an unsecured line of credit with a local financial institution. As of June 30, 2015 and 2014, the available line of credit was $50,000 bearing interest at 6.25%. The financial institution has the right, at its sole discretion, to terminate the line of credit for any reason. As of June 30, 2015 there was a balance of $16,500 on the Agency's line of credit. There were no borrowings outstanding as of or during the year ended June 30, 2014.

NOTE 7 – RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are restricted by the donors for the 2-1-1 call center and the suicide hotline. These restrictions are considered to expire when payments for restricted purposes are made or through passage of time. As of June 30, 2015 and 2014, the amount restricted by the donors for the 2-1-1 call center and the suicide hotline was $321,607 and $224,916.

NOTE 8 – DESIGNATED NET ASSETS

The Board of Directors has designated net assets totaling $75,000 as of June 30, 2015 and 2014, for future disaster related costs.

NOTE 9 – LEASES

Effective June 1, 2007, the Agency entered into a five year operating lease agreement for office space located in New Orleans, Louisiana. Prior to expiration, the Agency renewed the operating lease agreement for an additional five years scheduled to expire May 31, 2017. For the years ended June 30, 2015 and 2014, rent expense was $58,516 and $58,772, respectively, and is included in occupancy on the statements of functional expenses.

Minimum future obligations on this lease as of June 30, 2015 are as follows:

Year ending June 30	Total
2016	$ 56,242
2017	51,555
	$ 107,797

NOTE 10 – RETIREMENT PLAN

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 salary deferrals, which cannot exceed $6,000 for any calendar year. The Agency makes a matching contribution to each employee's SIMPLE account equal to the employee's salary reduction contributions up to a limit of 3% of the employee's compensation for the calendar year. For the years ended June 30, 2015 and 2014, the Agency made matching contributions of $9,793 and $7,443, respectively, included in employer health and retirement benefits on the statements of functional expenses.

NOTE 11 – ECONOMIC DEPENDENCY

A significant amount of the Agency's total revenues and other support is received from the United Way of Southeast Louisiana and UNITY. For the year ended June 30, 2015 and 2014 grant revenue received from United Way of Southeast Louisiana represented 19% and 17%, respectively of total revenues and other support. For the year ended June 30, 2015 and 2014, grant revenue received from UNTIY represented 49% of total revenues and other support. For the year ended June 30, 2015 and 2014, grant revenue received from United Way of Southeast Louisiana and UNITY total 68% and 66%, respectively of total revenues and other support.

NOTE 12 – RISK MANAGEMENT

The Agency is exposed to various risks of loss in the normal course of business. Commercial insurance coverage is purchased for claims arising from such matters. For the years ended June 30, 2015 and 2014, there were no claims outstanding.

NOTE 13– LIQUIDITY

The Agency's financial statements present net losses and negative operating cash flow for the years ended June 30, 2015 and 2014 due to the decrease in funding. Management is aggressive in their efforts to increase funding through donation requests, working with the State of Louisiana to attract statewide contracts, and selling informational directories. Subsequent to June 30, 2015, the Agency has been awarded grants of approximately $342,000 from Organizations that have either not previously donated to the Agency or have not provided funding in the last 10 years. Of this amount, approximately $202,000 is expected to be received during the year ended June 30, 2016.

NOTE 14 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 7, 2015, and determined that no events occurred that require disclosure, except as noted in Note 13. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTARY INFORMATION

VIA LINK, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2015

Agency Head Name: LaVondra Dobbs (Current CEO) and Marguerite Redwine (Prior CEO)

Purpose	***LaVondra Dobbs***	***Marguerite Redwine***	***Total Amount***
Salary	$ 22,100	$ 20,400	**$ 42,500**
Benefits-health insurance	1,069	683	**1,752**
Benefits-retirement	612	306	**918**
Deferred compensation	0	0	**0**
Workers comp	68	42	**110**
Benefits-life insurance	49	7	**56**
Benefits-long term disability	0	0	**0**
Benefits-Fica & Medicare	1,213	773	**1,986**
Car allowance	0	0	**0**
Vehicle provided by government	0	0	**0**
Cell phone	0	0	**0**
Dues	0	0	**0**
Vehicle rental	0	0	**0**
Per diem	0	0	**0**
Reimbursements	0	0	**0**
Travel	0	0	**0**
Registration fees	0	0	**0**
Conference travel	0	0	**0**
Unvouchered expenses	0	0	**0**
Meetings & conventions	0	0	**0**
Other	0	0	**0**
Total	$ 25,111	$ 22,211	**$ 47,322**

OTHER INDEPENDENT AUDITOR'S REPORT

CRI CARR RIGGS & INGRAM
CPAs and Advisors

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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*

To the President and Board of Directors of
VIA LINK, Inc.
New Orleans, Louisiana

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 VIA LINK, Inc. (a Louisiana not-for-profit organization) (the Agency), which comprise the statements of financial position as of June 30, 2015 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 7, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's 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 the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

December 7, 2015

For the Year Ended June 30, 2015

Section I - Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued:	Unmodified			
Internal control over financial reporting:				
Material weaknesses identified?	______	yes	X	no
Significant deficiencies identified not considered to be material weaknesses?	______	yes	X	no
Noncompliance material to financial statements noted?	______	yes	X	no

b) Federal Awards

VIA LINK, Inc. did not receive Federal awards in excess of $500,000 during the year ended June 30, 2015 and therefore is exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.*

Section II - Compliance and Internal Control Material to the Financial Statements

No reported findings for the year ended June 30, 2015.

Section III - Internal Control and Compliance Material to Federal Awards

Not applicable.

Section IV - Management Letter

No reported findings for the year ended June 30, 2015.

For the Year Ended June 30, 2015

Section II - Compliance and Internal Control Material to the Financial Statements

No reported findings for the year ended June 30, 2014.

Section III - Internal Control and Compliance Material to Federal Awards

Not applicable.

Section IV - Management Letter

No reported findings for the year ended June 30, 2014.