

Donald C. DeVille

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INDEPENDENT AUDITOR'S REPORT

May 1, 1997

Members of the Board of Directors
Capital Area Family Violence Intervention Center, Inc.
Baton Rouge, Louisiana

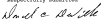
I have audited the accompanying statements of financial position of Capital Area Family Violence Intervention Center, Inc. (a non-profit organization) as of December 31, 1996, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Capital Area Family Violence Intervention Center, Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I 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 accuracy 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. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Capital Area Family Violence Intervention Center, Inc. as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 1, 1997, on our consideration of Capital Area Family Violence Intervention Center, Inc.'s internal control structure and a report dated May 1, 1997, on its compliance with laws and regulations.

Respectfully submitted



Certified Public Accountant

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1998

(With Comparative Totals for 1997)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTALS</u>	
			<u>1998</u>	<u>1997</u>
ASSETS				
Cash and Cash Equivalents	\$135,649	\$15,627	\$151,276	\$107,488
Nation Mudge Foundation	—	54,367	54,367	40,889
Grants Receivables	50,030	—	50,030	37,763
Prepaid Insurance	9,039	—	9,039	0,000
Property Plant & Equipment	132,520	—	132,520	209,496
Deposits	934	—	934	1,365
TOTAL ASSETS	<u>500,192</u>	<u>69,994</u>	<u>570,186</u>	<u>495,315</u>
LIABILITIES				
Mortgages Payable	\$164,432	—	\$164,432	\$175,344
Accounts Payable	4,481	—	4,481	12,024
Employee Withholdings	1,927	—	1,927	1,850
Accrued Vacation Payable	16,947	—	16,947	18,901
TOTAL LIABILITIES	<u>187,787</u>	<u>—</u>	<u>187,787</u>	<u>205,509</u>
NET ASSETS				
Unrestricted	311,105	—	311,105	242,500
Temporarily Restricted				
Advances - OVC	—	\$13,723	13,723	6,829
Endowment	—	54,367	54,367	40,000
FICA	—	3,904	3,904	—
TOTAL NET ASSETS	<u>311,105</u>	<u>69,994</u>	<u>381,099</u>	<u>289,516</u>
TOTAL LIABILITIES & NET ASSETS	<u>500,192</u>	<u>69,994</u>	<u>570,186</u>	<u>495,315</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF ACTIVITIES
YEAR ENDING DECEMBER 31, 1998

(With Comparative Totals for 1998)

	TEMPORARILY			
	UNRESTRICTED	RESTRICTED	TOTAL	
REVENUE AND OTHER SUPPORT:				
Contributions - Unrestricted	\$182,674	\$4,120	\$186,794	\$45,211
Contributions - Restricted	-0-	300	300	400
United Way	211,438	-0-	211,438	308,273
Grants	-0-	161,567	161,567	408,563
Interest Income	1,712	1,777	3,489	1,827
Investment Income	-0-	18,150	18,150	2,347
Refund	5,855	-0-	5,855	-0-
Net Assets Released from Restrictions: Restrictions Satisfied by Payment	219,718	-(129,739)	-0-	-0-
TOTAL REVENUE AND OTHER SUPPORT	<u>561,607</u>	<u>18,184</u>	<u>579,791</u>	<u>687,699</u>
EXPENSES:				
PROGRAM SERVICES				
Office of Women Support	185,935	-0-	185,935	245,802
Law Enforcement	23,843	-0-	23,843	31,367
PCMA	10,553	-0-	10,553	3,348
STOP YVMA	2,534	-0-	2,534	18,644
ESPO	3,427	-0-	3,427	119,389
United Way	229,242	-0-	229,242	3,167
City Parish	120,823	-0-	120,823	3,770
Public Relations	73,426	-0-	73,426	177,188
SUPPORT SERVICES				
Management	29,611	-0-	29,611	67,659
Fund Raising	3,603	-0-	3,603	
TOTAL EXPENSES	<u>682,800</u>	<u>-0-</u>	<u>682,800</u>	<u>817,138</u>
CHANGES IN NET ASSETS	78,507	18,184	96,691	23,504
CHANGE IN TEMPORARY NET ASSETS	-0-	4,092	4,092	-0-
NET ASSETS AT BEGINNING OF YEAR	<u>242,500</u>	<u>46,918</u>	<u>289,418</u>	<u>266,012</u>
NET ASSETS AT END OF YEAR	<u>321,007</u>	<u>65,010</u>	<u>386,017</u>	<u>289,516</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF CASH FLOW
YEAR ENDED DECEMBER 31, 1988

CASH FLOW FROM OPERATING ACTIVITIES:	
Increase In Net Assets	890,453
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:	
Depreciation	37,814
Changes in Net Assets	4,892
(Increase) Decrease In Operating Assets:	
Investments	(14,378)
Grants Receivables	(12,388)
Prepaid Expenses	(574)
Deposit	618
Increase (Decrease) In Operating Liabilities:	
Accounts Payable	(7,822)
Withholding	77
Accrued Wages	182
Deferred Revenues (Advances)	-2-
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	89,500
CASH FLOW FROM INVESTING ACTIVITIES:	
Purchase of Equipment & Improvements	(58,729)
CASH FLOW FROM FINANCING ACTIVITIES:	
Payment of Long-Term Debt	(10,912)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	20,860
CASH AND CASH EQUIVALENTS, Beginning of Year	107,408
CASH AND CASH EQUIVALENTS, End of Year	128,268

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.,
NOTES TO FINANCIAL STATEMENTS**

**NOTE #1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES**

Nature of Activities

The Capital Area Family Violence Intervention Center, Inc. (Center) is a Louisiana non-profit corporation, incorporated in 1991 to administer programs to assist battered women in the greater Baton Rouge Area. Such programs include a 24 hour hotline, counseling, advocacy temporary emergency shelter and education and training.

Recognition of 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 restrictions expire, temporarily restricted net assets are reclassified to unrestricted net assets.

FINANCIAL STATEMENT PRESENTATION

In 1996, the Organization elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, **Financial Statements of Not-for-Profit Organizations**. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. As permitted by this statement, the organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

CONTRIBUTIONS

The organization has elected to adopt SFAS No. 116, **Accounting for Contributions Received and Contributions Made** in 1996. In accordance with SFAS 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. Under SFAS 116, such contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the time restriction.

INCOME TAXES

The Organization is a not-for-profit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code.

CASH AND CASH EQUIVALENTS

For the purposes of the statement of cash flows, the organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
 NOTES TO FINANCIAL STATEMENTS**

PREPAID

Insurance and similar services which extend over more than one accounting period have been recorded as prepaid.

ACCOUNTS RECEIVABLE

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

PROPERTY AND EQUIPMENT

The purchase of property and equipment is recorded at cost. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Property and equipment is depreciated using the straight-line method over the estimated useful lives of 5 to 34 years for buildings and improvements and 3-10 years for equipment.

Donated Material and Services. Donated furniture, renovations and labor have been reflected in the accompanying financial statements. The amount of donated materials for the renovations for the year has been valued at \$7,787. Donated furniture has been valued at \$77,000 and donated labor has been valued at \$36,118.

NOTE #2. CASH AND CASH EQUIVALENTS

The Capital Area Family Violence Intervention Center's cash is as follows as of December 31, 1986:

	BOOK VALUE	BANK BALANCE	FOIC INQUIRED	BY \$100
Petty Cash	\$250	-0-	-0-	-0-
Interest Bearing Checking	131,826	218,874	2103,829	232,845
	<u>132,076</u>	<u>218,874</u>	<u>2103,829</u>	<u>232,845</u>

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE #3. FIXED ASSETS

A summary of Fixed Asset at year-end follows:

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
Land	\$45,000	-0-	\$45,000
Furniture and Fixtures	88,888	44,853	44,035
Buildings	331,843	98,808	233,035
Total	<u>465,731</u>	<u>143,661</u>	<u>322,070</u>

NOTE #4. NOTES PAYABLE

The Center has a note payable with a balance of \$108,488 (originally \$106,298) is secured by land and buildings payable to Diocese of Baton Rouge in monthly installments of \$1,742 at an annual interest rate of 8.5% with final payment on 1/01/2008. Principal reduction totals: \$10,441 in 1997; \$11,140 in 1998; \$12,888 in 1999; \$12,882 in 1999; and \$13,019 and \$101,268 thereafter.

NOTE #5. TAX DEFERRED ANNUITY

The employees of Capital Area Family Violence Intervention Center, Inc. participate in a tax deferred annuity where by they elect to defer a percentage of their salary. The Center does not contribute to the plan.

NOTE #6. ENDOWMENT FUND

In order to assure the perpetual operations of the Center and the continuation of its goals the Center established an endowment fund with the Baton Rouge Area Foundation. The activity of the fund is as follow for the year:

Balance, Beginning of Year	\$40,989
Investment Earnings	3,123
Contributions	11,158
Balance, End of Year	<u>55,270</u>

NOTE #7. ACCUMULATED ABSENCES

At year-end the employees of the Council had accumulated \$14,067 of unused employee leave benefits.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE #8. LITIGATION AND CLAIMS

The Center has represented to us there is no litigation pending against the Center, as of December 31, 1998, nor is the Center aware of any unasserted claims.

NOTE #9. CONTINGENCIES

The Capital Area Family Violence Intervention Center receives a large portion of its revenues from government grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

Donald C. DeVille

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

May 1, 1987

Members of the Board of Directors
The Capital Area Family Violence Intervention Center, Inc.
Baton Rouge, Louisiana

I have audited the financial statements of the Capital Area Family Violence Intervention Center, Inc. (a nonprofit organization) as of and for the year ended December 31, 1986, and have issued my report thereon dated May 1, 1987. My examination was made in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office and the provisions of Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations. Those standards and the circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of the Capital Area Family Violence Intervention Center, Inc. is responsible for the organization's compliance with laws and regulations. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of Capital Area Family Violence Intervention Center, Inc.'s compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that for the transactions tested the Capital Area Family Violence Intervention Center, Inc. complied with those laws and regulations referred to above. With respect to the transactions not tested, nothing came to my attention to indicate that the Capital Area Family Violence Intervention Center, Inc. had not complied, in all material respects, with those provisions.

This report is intended for the information of the management and funding agencies. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully submitted,

D. C. DeVille

Certified Public Accountant

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
NEW BRUNSWICK, NEW JERSEY
MEMBER SOCIETY OF CHARTERED ACCOUNTANTS
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REPORT
PERFORMED FOR THE YEAR
ENDING 12/31/96

**REPORT ON THE INTERNAL CONTROL STRUCTURE
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

May 1, 1997

Members of the Board of Directors
The Capital Area Family Violence Intervention Center, Inc.
Baton Rouge, Louisiana

I have audited the financial statements of the Capital Area Family Violence Intervention Center, Inc. as of and for the year ended December 31, 1996, and have issued my report thereon dated May 1, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of Capital Area Family Violence Intervention Center, Inc. for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purposes of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Capital Area Family Violence Intervention Center, Inc. is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

For the purposes of this report, I have classified the significant internal control structure policies and procedures in the following categories: Cash Receipts/Disbursements, Purchasing, and Payroll.

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. I noted no matters to be material weaknesses as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Capital Area Family Violence Intervention Center, Inc. is a matter of public record.

Respectfully submitted,


Certified Public Accountant

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**CAPITAL ROSS FAMILY VIOLENCE
INTERVENTION CENTER, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1988**

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

Release Date 11/27/88

TABLE OF CONTENTS

Independent Auditor's Report	Page 3
Financial Statements	
Statement of Financial Position	Page 4
Statement of Activities	Page 5
Statement of Functional Expenses	Page 6
statement of cash flows	Page 7
Notes to Financial Statements	Page 8
Independent Auditor's Report on Compliance With Laws and Regulations Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	Page 10
Report on The Internal control Structure Performed in Accordance with Government Auditing Standards	Page 14