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**CAPITAL AREA FAMILY VIOLENCE
INTERVENTION CENTER, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997**

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.

Release Date: Jul 29 1998

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
THE BALDWIN BUILDING
BAYOU BOULEVARD, LOUISIANA 70002
(504) 747-2819

MEMBER
INTERNATIONAL FEDERATION
OF ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

April 30, 1998

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, 1997, 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. These 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 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. 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, 1997, and the changes in net assets and its cash flows 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 April 30, 1998, on our consideration of The Capital Area Family Violence Intervention Center, Inc. internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

My audit was made for the purpose of forming an opinion on the financial statements of Capital Area Family Violence Intervention Center, Inc. taken as a whole. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

2 *Donald C. DeVille*

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1992**

(With Comparative Totals for 1991)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTALS</u>	
			<u>1991</u>	<u>1992</u>
ASSETS				
Cash and Cash Equivalents	6122,588	6312,568	12435,156	6133,276
Baton Rouge Foundation	-0-	65,813	65,813	54,367
Grants Receivable	73,983	-0-	73,983	58,000
Prepaid Insurance	8,604	-0-	8,604	8,000
Property Plant & Equipment	380,783	-0-	380,783	332,000
Deposits	432	-0-	432	838
TOTAL ASSETS	<u>687,388</u>	<u>179,361</u>	<u>866,749</u>	<u>578,181</u>
LIABILITIES				
Mortgages Payable	\$254,583	-0-	254,583	244,402
Accounts Payable	4,453	-0-	4,453	4,080
Employee withholdings	2,732	-0-	2,732	3,929
Accrued vacation	18,408	-0-	18,408	16,049
Accrued wages	4,837	-0-	4,837	-0-
TOTAL LIABILITIES	<u>285,013</u>	<u>-0-</u>	<u>285,013</u>	<u>288,460</u>
NET ASSETS				
Unrestricted	405,789	-0-	405,789	321,185
Temporarily Restricted				
Advances - CMA	-0-	\$12,568	12,568	11,721
Restonment	-0-	65,813	65,813	54,367
Permittion	-0-	34,000	34,000	-
City of Baton Rouge	-0-	88,000	88,000	-
FEMA	-0-	-0-	-0-	3,800
TOTAL NET ASSETS	<u>405,789</u>	<u>178,361</u>	<u>584,150</u>	<u>391,459</u>
TOTAL LIABILITIES & NET ASSETS	<u>687,388</u>	<u>178,361</u>	<u>866,749</u>	<u>578,181</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 1997

(With Comparative Totals for 1996)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL 1997</u>	<u>1996</u>
REVENUE AND OTHER SUPPORT:				
Contributions - Unrestricted	6145,656	645,446	6791,102	5287,102
United Way	255,073	-	255,073	331,400
Grants	400,128	91,281	491,409	360,987
Interest Income	2,427	-	2,427	3,889
Investment Income	9,427	-	9,427	10,158
Miscellaneous	2,786	-	2,786	5,855
Net Assets Released from Restrictions: Restrictions Satisfied by Payment	<u>10,140</u>	<u>(10,140)</u>	<u>-0-</u>	<u>-0-</u>
TOTAL REVENUE AND OTHER SUPPORT	<u>704,633</u>	<u>108,387</u>	<u>803,020</u>	<u>779,529</u>
EXPENSES:				
PROGRAM SERVICES				
Office of Womens Support	327,946	-	327,946	385,976
Law Enforcement	38,848	-	38,848	28,843
FEES	7,913	-	7,913	10,987
STPP VAND	1,331	-	1,331	2,824
SNFV	9,630	-	9,630	3,427
City Parish	116,697	-	116,697	120,823
Public Donations	52,580	-	52,580	75,486
SUPPORT SERVICES				
Management	285,716	-	285,716	350,863
Fund Raising	12,512	-	12,512	3,883
TOTAL EXPENSES	<u>709,949</u>	<u>-0-</u>	<u>709,949</u>	<u>650,388</u>
CHANGE IN NET ASSETS	64,684	108,387	173,071	64,894
CHANGE IN TEMPORARY NET ASSETS	-0-	-0-	-	4,820
NET ASSETS AT BEGINNING OF YEAR	<u>321,200</u>	<u>69,998</u>	<u>391,198</u>	<u>309,516</u>
NET ASSETS AT END OF YEAR	<u>405,784</u>	<u>178,387</u>	<u>584,171</u>	<u>374,330</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1997
 (with Comparative Totals for 1996)

	<u>1997</u>	<u>1996</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Increase in Net Assets	\$193,871	\$56,691
Adjustments To Reconcile Increase in Net Assets To Net Cash Provided by Operating Activities:		
Depreciation	32,283	17,614
Change in Net Assets	-0-	4,892
(Decrease) Decrease in Operating Assets:		
Grants Receivables	(20,852)	(12,288)
Prepaid Expenses	(547)	(314)
Deposit	502	813
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(39)	(7,823)
Withholding	805	71
Accrued Vacations	(412)	147
Accrued Wages	8,817	-0-
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>198,451</u>	<u>68,787</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Purchase of Investments	(12,445)	(14,276)
Purchase of Equipment & Improvements	(78,465)	(59,729)
	<u>(90,910)</u>	<u>(74,005)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>		
Payment of Long-Term Debt	(5,852)	(18,312)
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>101,689</u>	<u>(3,228)</u>
CASH AND CASH EQUIVALENTS, Beginning of Year	<u>131,276</u>	<u>137,408</u>
CASH AND CASH EQUIVALENTS, End of Year	<u>232,965</u>	<u>134,180</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

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 1993 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.

BAIS OF PRESENTATION

The financial statements are presented in accordance with Statement of Financial Accounting Standards No. 116 (SFAS No. 116), "Accounting for Contributions Received and Contributions Made" and Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". SFAS No. 116 requires contributions to be recognized as revenue when they are received or unconditionally pledged. SFAS No. 117, which eliminates the utilization of fund accounting for financial reporting purposes, requires net assets to be classified as either 1) unrestricted, 2) temporarily restricted, or 3) permanently restricted depending on limitations placed on the net assets.

DONATED SERVICES

Amounts have not been reported in the statements for donated services because they do not meet the criteria for recognition under SFAS No. 116. A substantial number of volunteers have donated significant amounts of their time to the Organization.

Contributions of service shall be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individual possessing those skills and would typically need to be purchased if not provided by donation.

REVENUE RECOGNITION

Contributions are recognized as revenue when they are received or unconditionally pledged.

Conditions - Contributions are recorded as unrestricted or 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.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

REVENUE RECOGNITION: CONTRIBUTIONS - Continued...

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 purposes restriction is accomplished), temporarily restricted net assets are classified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used.

Contributions receivable represent amounts committed by donors that have not been received by the Organization.

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.

DEFERRED

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

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.

USE OF ESTIMATES

The preparation of financial statements in-conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

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 10 to 20 years for buildings and improvements and 5-10 years for equipment.

COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Board's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE #3. CASH AND CASH EQUIVALENTS

The Capital Area Family Violence Intervention Center's cash is as follows as of December 31, 1997:

	<u>BOOK TRAIL</u>	<u>BANK BALANCE</u>	<u>FUND INCREASE</u>	<u>AT RISK</u>
Cash	\$250	-0-	-0-	-0-
Interest Bearing Checking	214,914	5247,334	5165,073	5143,262
	<u>215,164</u>	<u>5247,334</u>	<u>5165,073</u>	<u>5143,262</u>

NOTE #4. FIXED ASSETS

A summary of Fixed Asset at year-end follows:

	<u>COST</u>	<u>ACCUMULATED DEPRECIATION</u>	<u>BOOK VALUE</u>
Land	\$45,000	-0-	\$45,000
Furniture and Fixtures	187,585	524,124	53,421
Buildings	354,081	111,586	222,330
Total	<u>546,586</u>	<u>165,630</u>	<u>300,180</u>

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE #4. NOTES PAYABLE

The Center has a note payable with a balance of \$194,881 (originally \$194,298) is secured by land and buildings payable to Diocese of Baton Rouge in monthly installments of \$1,782 at an annual interest rate of 8.5% with final payment on 5/01/2008. Principal reduction totals: \$11,434 in 1998; \$12,302 in 1999; \$13,018 in 2000; and \$13,889 in 2001; \$14,623 in 2002; and \$5,222 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 contributes 5% of employees' salary after one year.

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	\$84,387
Investment Earnings	9,424
Contributions	3,029
	<hr/>
Balance, End of Year	\$96,840
	<hr/>

NOTE #7. DEFERRED BENEFITS

At year-end the employees of the Council had accumulated \$15,438 of unused employee leave benefits.

NOTE #8. LITIGATION AND CLAIMS

The Center has represented to me there is no litigation pending against the Center, as of December 31, 1997, nor is the Center aware of any unasserted claims.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

NOTE #9. DONATED SERVICES AND EQUIPMENT

More than 180 Albemarle Corporation employees, retirees and their spouses dedicated countless hours at the Lettered Women's Program over the course of six months in 1987 to improve the living facilities. A total of \$61,280 in material, supplies, cash and labor was donated to the renovation of the facility.

NOTE #10. 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 government. 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.

SUPPLEMENTAL INFORMATION

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDING DECEMBER 31, 1987

PROGRAM TITLE	CFDA NUMBER	FEDERAL REVENUE RECEIVED	TOTAL EXPENDITURES
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>			
Passed Through State of Louisiana Office of Women Services			
Family Violence Prevention	93-100		<u>\$20,244</u>
<u>DEPARTMENT OF JUSTICE</u>			
Violence Against Women	16-100		3,933
Passed Through State of Louisiana Louisiana Commission on Law Enforcement			
Victims of Crime Act	16-570		<u>20,245</u>
			<u>20,983</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed Through City of Baton Rouge Community Development			
Emergency Shelter Grant	14-200		<u>9,530</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
FEMA	93-516		<u>7,943</u>
TOTALS			<u>94,700</u>

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
FEDERAL GOVERNMENT EMPLOYEES
34701 BOULEVARD, LOUISIANA 70118
(504) 347-7829

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER NO. 877, 058

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

April 30, 1998

To the Board of Directors
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, 1997, and have issued my report thereon dated April 30, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the Capital Area Family Violence & Intervention Center, Inc.'s financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered the Capital Area Family Violence & Intervention Center, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect its ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings.

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.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.



**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF FINISHES
YEAR ENDED DECEMBER 31, 1997**

Reportable Condition: The bank reconciliations ending balances did not agree to the general ledger cash balances.

Criteria: The function of the bank reconciliation is to insure that all financial transactions are posted.

Cause: The bank reconciliation is prepared by an outside CPA firm and the in house accountant did not check to see that the general ledger cash balances agreed to the bank reconciliation.

Effect: As of December 31, 1997, the general ledger payroll account was \$22.22 over the bank reconciliation and the general ledger operating account was \$1,497.22 under the bank reconciliation.

Recommendation: In the future I recommend that the general ledger cash balance equal the bank reconciliation.

* * * * *

Battered Women's Program

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. ■ P.O. BOX 2728 ■ BAYTON BOULE, LA. 70529

(504) 382-0001 ■ 1-800-241-8726 ■ FAX (504) 382-0444
SPECIALIZED OUTREACH OFFICE (504) 382-0282

CORRECTIVE ACTION PLAN

I have instructed the bookkeeper to review the bank reconciliations prepared by the outside CPA firm and compare them to the general ledger on a monthly basis.

If they do not agree, the outside CPA firm will prepare a journal entry adjusting the missing transactions.

Sincerely,

