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CAPITAL AREA FAMILY VIOLENCE
INTERVENTION CENTER, INC.
BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1998

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 ~~JUN 23 1999~~

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INDEPENDENT AUDITOR'S REPORT

April 16, 1999

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

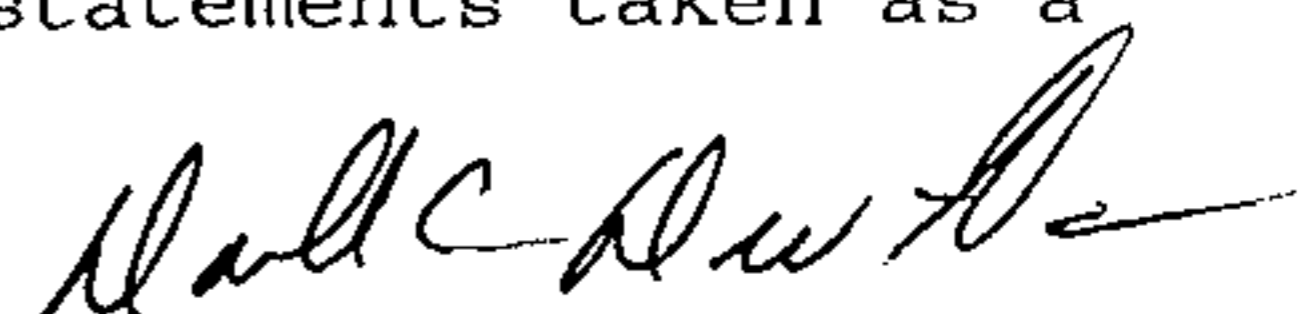
I have audited the accompanying statements of financial position of Capital Area Family Violence Intervention Center, Inc. (a non-profit organization) as of December 31, 1998, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements 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 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, 1998, 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 16, 1999, 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.



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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	\$303,837	\$-0-	\$303,837	\$235,164
Baton Rouge Foundation	-0-	81,735	81,735	65,813
Grants Receivables	81,451	-0-	81,451	73,982
Prepaid Expenses	10,248	-0-	10,248	9,606
Property Plant & Equipment	365,879	-0-	365,879	380,782
Deposits	432	-0-	432	432
TOTAL ASSETS	<u>761,847</u>	<u>81,735</u>	<u>843,582</u>	<u>765,779</u>
LIABILITIES				
Mortgages Payable	\$143,145	-0-	\$143,145	\$154,581
Accounts Payable	9,536	-0-	9,536	4,651
Employee Withholdings	999	-0-	999	2,732
Accrued Vacation	21,341	-0-	21,341	15,628
Accrued Wages	8,239	-0-	8,239	4,017
TOTAL LIABILITIES	<u>183,260</u>	<u>-0-</u>	<u>183,260</u>	<u>181,609</u>
NET ASSETS				
Unrestricted	578,587	-0-	578,587	405,789
Temporary Restricted				
Advances - OWS	-0-	-0-	-0-	12,568
Endowment	-0-	81,735	81,735	65,813
Pennington	-0-	-0-	-0-	34,000
City of Baton Rouge	-0-	-0-	-0-	66,000
TOTAL NET ASSETS	<u>578,587</u>	<u>81,735</u>	<u>660,322</u>	<u>584,170</u>
TOTAL LIABILITIES & NET ASSETS	<u>761,847</u>	<u>81,735</u>	<u>843,582</u>	<u>765,779</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, 1998

(With Comparative Totals for 1997)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL 1998</u>	<u>1997</u>
REVENUE AND OTHER SUPPORT:				
Contributions - Unrestricted	\$110,264	-0-	\$110,264	\$178,784
Contributions - Temp Restricted	-0-	\$14,689	14,689	9,427
United Way	220,862	-0-	220,862	215,872
Grants	539,290	8,476	547,766	481,206
Interest Income	10,436	-0-	10,436	2,627
Fund Raising	20,500	-0-	20,500	12,318
Miscellaneous	3,903	-0-	3,903	2,786
Net Assets Released from Restrictions: Restrictions Satisfied By Payment	119,811	(119,811)	-0-	-0-
TOTAL REVENUE AND OTHER SUPPORT	<u>1,025,066</u>	<u>(96,646)</u>	<u>928,420</u>	<u>903,020</u>
EXPENSES:				
PROGRAM SERVICES				
Office of Womens Support	301,485	-0-	301,485	217,945
Law Enforcement	47,978	-0-	47,978	35,645
FEMA	8,672	-0-	8,672	7,913
STOP VAWA	26,835	-0-	26,835	1,331
ESPG	7,316	-0-	7,316	9,630
City Parish	138,196	-0-	138,196	116,697
Pennington	19,519	-0-	19,519	-0-
Public Donations	33,966	-0-	33,966	52,500
SUPPORT SERVICES				
Management	256,914	-0-	256,914	255,776
Fund Raising	11,388	-0-	11,388	12,515
TOTAL EXPENSES	<u>852,269</u>	<u>-0-</u>	<u>852,269</u>	<u>709,949</u>
CHANGES IN NET ASSETS	172,797	(96,646)	76,151	193,071
CHANGE IN TEMPORARY NET ASSETS	-0-	-0-	-0-	-0-
NET ASSETS AT BEGINNING OF YEAR	<u>405,789</u>	<u>178,381</u>	<u>584,170</u>	<u>391,099</u>
NET ASSETS AT END OF YEAR	<u><u>578,586</u></u>	<u><u>81,735</u></u>	<u><u>660,321</u></u>	<u><u>584,170</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER INC
 STATEMENT OF FUNCTIONAL EXPENSES
 YEAR ENDED DECEMBER 31, 1998

	OFFICE OF WOMENS SERVICES	LAW ENFORCEMENT	FEMA	STOP VAWA	ESPG	MANAGEMENT UNITED WAY	PENNINGTON	CITY PARISH	PUBLIC DONATIONS	FUND RAISING	TOTAL
SALARIES	202,005	\$40,394	\$0	\$21,583	\$0	\$131,547	\$0	\$79,621	\$0	\$0	\$475,150
EMPLOYEE BENEFITS	6,825	4,115	0	2,742	0	21,529	0	2,884	0	0	38,095
PAYROLL TAXES	17,296	3,469	0	2,510	0	9,343	0	5,150	0	0	37,768
SUPPLIES	21,784	0	0	0	0	0	0	11,832	9,097	0	42,713
PROFESSIONAL CONFERENCES	5,163	0	0	0	0	0	0	2,087	3,655	0	10,905
TRAVEL	0	0	0	0	0	15,925	0	0	312	0	16,237
DUES & MEMBERSHIP	0	0	0	0	0	8,341	0	0	0	0	8,341
INSURANCE	0	0	0	0	0	0	0	0	1,794	0	1,794
INTEREST	0	0	0	0	0	9,606	0	9,460	0	0	19,066
POSTAGE	2,000	0	0	0	0	9,711	0	0	0	0	11,711
TELEPHONE	0	0	0	0	0	0	0	4,836	0	0	4,836
OCCUPANCY	11,823	0	0	0	0	0	0	6,824	0	0	18,647
EQUIPMENT RENTAL	24,071	0	0	0	0	15,175	0	0	4,930	0	44,176
MAINTENANCE	1,201	0	0	0	0	0	0	3,714	286	0	5,201
FINANCIAL ASSISTANCE	0	0	0	0	1,000	0	0	2,479	2,124	0	5,603
BANK CHARGES	8,457	0	8,672	0	6,316	0	19,519	9,309	3,528	0	55,801
MISCELLANEOUS	0	0	0	0	0	0	0	0	1,960	0	1,960
FUND RAISING	860	0	0	0	0	8,609	0	0	6,280	0	15,749
DEPRECIATION	0	0	0	0	0	1,018	0	0	0	14,628	15,646
	0	0	0	0	0	22,870	0	0	0	0	22,870
TOTAL EXPENSES	301,485	47,978	8,672	26,835	7,316	253,674	19,519	138,196	33,966	14,628	852,269

Notes are an integral part of this statement.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 1998
(With Comparative Totals for 1997)

	<u>1998</u>	<u>1997</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Increase In Net Assets	\$76,151	\$193,071
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:		
Depreciation	22,870	22,203
Changes in Net Assets	-0-	-0-
(Increase) Decrease In Operating Assets:		
Grants Receivables	(7,469)	(23,952)
Prepaid Expenses	(642)	(547)
Deposit	-0-	502
Increase (Decrease) In Operating Liabilities:		
Accounts Payable	4,885	(29)
Withholding	(1,733)	805
Accrued Vacations	5,713	(419)
Accrued Wages	4,222	4,017
	<hr/>	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	103,997	195,651
	<hr/>	<hr/>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Purchase of Investments	(15,921)	(11,446)
Purchase of Equipment & Improvements	(7,967)	(70,465)
	<hr/>	<hr/>
	(23,888)	(81,911)
	<hr/>	<hr/>
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>		
Repayment of Long-Term Debt	(11,436)	(9,852)
	<hr/>	<hr/>
NET INCREASES IN CASH AND CASH EQUIVALENTS	68,673	103,888
CASH AND CASH EQUIVALENTS, Beginning of Year	235,164	131,276
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS, End of Year	303,837	235,164
	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

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.

BASIS 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 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.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

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.

PREPAID

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 those estimates.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

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 32 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 House'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 #2. CASH AND CASH EQUIVALENTS

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

	<u>BOOK VALUE</u>	<u>BANK BALANCE</u>	<u>FDIC INSURED</u>	<u>AT RISK</u>
Petty Cash	\$250	-0-	-0-	-0-
Demand	303,255	\$261,393	\$261,393	\$134,924
	<u>303,837</u>	<u>261,393</u>	<u>261,393</u>	<u>134,924</u>

NOTE #3. 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	115,513	\$63,816	51,697
Buildings	394,047	124,865	269,182
Total	<u>554,560</u>	<u>188,681</u>	<u>365,879</u>

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE #4. NOTES PAYABLE

The Center has a note payable with a balance of \$143,145 (originally \$196,298) is secured by land and buildings payable to Diocese of Baton Rouge in monthly installments of \$1,762 at an annual interest rate of 6.5% with final payment on 5/01/2008. Principal reduction totals: \$12,202 in 1999; \$13,019 in 2000; \$13,891 IN 2001; \$14,821 in 2002; \$15,814 in 2003 and \$73,398 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	\$65,813
Revenue - Gifts	10,320
Net Gain on Investments	4,395
Income on Investments	2,282
Expenses	<u>-1,075</u>
Balance, End of Year	<u><u>81,735</u></u>

NOTE #7. COMPENSATED ABSENCES

At year-end the employees of the Council had accumulated \$21,341 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, 1998, nor is the Center aware of any unasserted claims.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

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.

SUPPLEMENTAL INFORMATION

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 1998

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECEIVED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF HEALTH & HUMAN SERVICES</u>			
Passed Through State of Louisiana Office of Women Services			
Family Violence Prevention	93.592	\$76,235	\$76,235
<u>DEPARTMENT OF JUSTICE</u>			
Violence Against Women	16.588	20,176	20,176
Passed Through State of Louisiana Louisiana Commission on Law Enforcement			
Victims of Crime Acts	16.575	43,139	43,139
		<u>63,315</u>	<u>28,981</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed Through City of Baton Rouge Community Development			
Emergency Shelter Grant	14.228	18,000	18,000
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
FEMA	83.516	8,476	8,476
 TOTALS		 <u>166,026</u>	 <u>166,026</u>

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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 16, 1999

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, 1998, and have issued my report thereon dated April 16, 1999. 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.

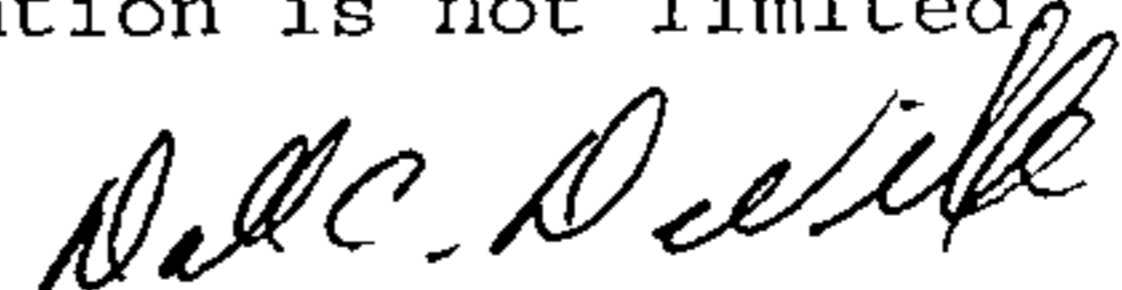
COMPLIANCE

As part of obtaining reasonable assurance about whether 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 no 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 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that 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. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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 PRIOR YEARS AUDIT FINDINGS
FOR YEAR ENDED DECEMBER 31, 1997

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES,NO,PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
1	1997	Bank reconciliation not in agreement with general ledger.	Yes	Bank Rec in- agreement with general leger.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 1998

NONE