

**VERMILION DOMESTIC ABUSE  
INTERVENTION PROGRAM, INC.  
FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**CANTRELL CPA SERVICES, LLC  
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# VERMILION DOMESTIC ABUSE INTERVENTION PROGRAM, INC.

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Vermilion Domestic Abuse  
Intervention Program, Inc.  
Abbeville, Louisiana

I have compiled the accompanying Statement of Financial Position for Vermilion Domestic Abuse Intervention Program, Inc. as of June 30, 2012 and the related Statements of Activity, Changes in Net Assets, and Cash Flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

A handwritten signature in cursive script that reads "Chip G Cantrell CPA".

Cantrell CPA Services, LLC

July 24, 2012

***Circular 230 Disclaimer***

To ensure compliance with the recently issued U.S. Treasury Circular 230 Notice, unless otherwise expressly indicated, any tax advice contained in this communication, or attachments thereto, was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending any tax-related matter addressed herein.

**Vermilion Domestic Abuse Intervention, Inc.**

**Statement of Financial Position**

**June 30, 2012**

<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash	\$ <u>16,272</u>
<b>TOTAL ASSETS</b>	<u>\$ 16,272</u>
<b>LIABILITIES AND NET ASSETS</b>	
<b>LIABILITIES</b>	\$ -
<b>NET ASSETS</b>	
Unrestricted	<u>16,272</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 16,272</u>

# Vermilion Domestic Abuse Intervention, Inc.

## Statement of Activity and Changes in Net Assets

For the Year Ended June 30, 2012

### PROGRAM REVENUES

Class Fees	\$ 41,311
	<u>41,311</u>
Total Program Revenues	<u>41,311</u>

### EXPENSES

Bank Service Charges	65
Contract Labor - Program	25,774
Contract Labor - Admin	6,737
Dues & Subscriptions	141
Insurance	216
Professional Fees - Accounting	1,288
Supplies	92
Telephone	43
Travel	330
	<u>34,686</u>
Total Expenses	<u>34,686</u>

Net Increase in Net Assets	6,625
Beginning Unrestricted Net Assets	<u>9,647</u>
Ending Unrestricted Net Assets	<u>\$ 16,272</u>

# Vermilion Domestic Abuse Intervention, Inc.

## Statement of Activity and Changes in Net Assets

For the Year Ended June 30, 2012

### CASH FLOWS FROM OPERATING ACTIVITIES

Net Decrease in Net Assets	\$ 6,625
Cash Provided by Operating Activities	<u>6,625</u>
Increase in Cash	6,625
Beginning Cash	<u>9,647</u>
Ending Cash	<u><u>\$ 16,272</u></u>

See the Accountant's Compilation Report and Notes to the Financial Statements

# Vermilion Domestic Abuse Intervention Program, Inc.

## Notes to the Financial Statements

For the Year Ended June 30, 2012

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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- a. *Nature of Activities* – Vermilion Parish Domestic Abuse Intervention Program (The Organization) is a not-for-profit corporation organized under the direction of the Office of the District Attorney for the 15<sup>th</sup> Judicial District. The Organization provides classes on domestic and substance abuse for individuals who are under court order to attend such classes. Classes are provided in Vermilion and Acadia Parishes. The Organization is supported almost exclusively from fees received from clients attending the classes.
- b. *Cash and Cash Equivalents* – For the purpose of the Statement of Cash Flows, the Organization considers all highly liquid financial instruments purchased with an original maturity of three months or less to be cash equivalents.
- c. *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.
- d. *Financial Statement Presentation* – The Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted, temporarily restricted, and permanently restricted support depending on the existence and nature of any donor restrictions.
- e. *Contributions* – Under SFAS No. 116, Accounting for Contributions Received and Contributions Made, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.
- f. *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 and classified by the Internal Revenue Service as other than a private foundation.