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CAPITAL AREA FAMILY VIOLENCE  
INTERVENTION CENTER, INC.  
BATON ROUGE, LOUISIANA  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 6/22/05

## 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  |
| SUPPLEMENTARY INFORMATION   |         |
| Report on Compliance and on Internal Control over<br>Financial Reporting Based on an Audit of<br>Financial Statements Performed In Accordance with<br>Government Auditing Standards | Page 14 |
| Schedule of Prior Year Audit Findings   | Page 16 |
| Schedule of Current Year Findings   | Page 17 |

*Certified Public Accountant*



*Donald C. DeVille*

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**INDEPENDENT AUDITOR'S REPORT**

May 6, 2005

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, 2004, 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 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 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, 2004, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated May 6, 2005, 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. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

*Donald C. DeVille*

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2004**

(With Comparative Totals for 2003)

|   | <u>UNRESTRICTED</u> | <u>TEMPORARILY<br/>RESTRICTED</u> | <u>TOTALS</u><br><u>2004</u> | <u>2003</u>    |
|---|---------------------|-----------------------------------|------------------------------|----------------|
| <b>ASSETS</b>                             |                     |                                   |                              |                |
| Cash and Cash Equivalents                 | \$107,110           | \$25,000                          | \$132,110                    | \$200,457      |
| Baton Rouge Foundation                    | 142,096             | -0-                               | 142,096                      | 128,999        |
| Grants & Other Receivables                | 171,464             | -0-                               | 171,464                      | 135,768        |
| Prepaid Expenses                          | 13,624              | -0-                               | 13,624                       | 12,981         |
| Property Plant & Equipment                | 478,553             | -0-                               | 478,553                      | 498,114        |
| Deposits                                  | -0-                 | -0-                               | -0-                          | -0-            |
|   | <hr/>               | <hr/>                             | <hr/>                        | <hr/>          |
| <b>TOTAL ASSETS</b>                       | <b>912,847</b>      | <b>-0-</b>                        | <b>937,847</b>               | <b>976,319</b> |
|   | <hr/> <hr/>         | <hr/> <hr/>                       | <hr/> <hr/>                  | <hr/> <hr/>    |
| <b>LIABILITIES</b>                        |                     |                                   |                              |                |
| Mortgages Payable                         | \$54,101            | \$-0-                             | \$54,101                     | \$72,365       |
| Employee Withholdings                     | 2,359               | -0-                               | 2,359                        | 2,726          |
| Accrued Vacation                          | 24,619              | -0-                               | 24,619                       | 22,490         |
| Accrued Wages                             | 31,544              | -0-                               | 31,544                       | 29,026         |
| Refundable Advances                       | -0-                 | 25,000                            | 25,000                       | 27,067         |
|   | <hr/>               | <hr/>                             | <hr/>                        | <hr/>          |
| <b>TOTAL LIABILITIES</b>                  | <b>112,623</b>      | <b>25,000</b>                     | <b>137,623</b>               | <b>153,674</b> |
|   | <hr/>               | <hr/>                             | <hr/>                        | <hr/>          |
| <b>NET ASSETS</b>                         |                     |                                   |                              |                |
| Unrestricted                              | 800,224             | -0-                               | 800,224                      | 822,645        |
|   | <hr/>               | <hr/>                             | <hr/>                        | <hr/>          |
| <b>TOTAL NET ASSETS</b>                   | <b>800,224</b>      | <b>-0-</b>                        | <b>800,224</b>               | <b>822,645</b> |
|   | <hr/>               | <hr/>                             | <hr/>                        | <hr/>          |
| <b>TOTAL LIABILITIES &amp; NET ASSETS</b> | <b>912,847</b>      | <b>25,000</b>                     | <b>937,847</b>               | <b>976,319</b> |
|   | <hr/> <hr/>         | <hr/> <hr/>                       | <hr/> <hr/>                  | <hr/> <hr/>    |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2004**

(With Comparative Totals for 2003)

|  | <u>UNRESTRICTED</u> | <u>TEMPORARILY<br/>RESTRICTED</u> | <u>TOTAL<br/>2004</u> | <u>TOTAL<br/>2003</u> |
|--|---------------------|-----------------------------------|-----------------------|-----------------------|
| <b>REVENUE AND OTHER SUPPORT:</b>      |                     |                                   |                       |                       |
| Contributions                          | \$112,766           | \$-0-                             | \$112,766             | \$214,412             |
| United Way                             | 260,800             | -0-                               | 260,800               | 260,800               |
| Grants-Federal, State, Local           | 925,931             | -0-                               | 925,931               | 876,675               |
| Interest & Investment Income           | 153                 | -0-                               | 153                   | 2,396                 |
| Gain on Investments                    | 15,518              | -                                 | 15,518                | 27,121                |
| Fund Raising                           | 57,355              | -0-                               | 57,355                | 43,307                |
| Miscellaneous                          | 12,526              | -0-                               | 12,526                | 14,384                |
|  | <hr/>               | <hr/>                             | <hr/>                 | <hr/>                 |
| <b>TOTAL REVENUE AND OTHER SUPPORT</b> | <b>1,385,049</b>    | <b>-0-</b>                        | <b>1,385,049</b>      | <b>1,439,095</b>      |
|  | <hr/>               | <hr/>                             | <hr/>                 | <hr/>                 |
| <b>EXPENSES:</b>                       |                     |                                   |                       |                       |
| PROGRAM SERVICES                       |                     |                                   |                       |                       |
| CACFP                                  | 46,141              | -0-                               | 46,141                | 39,029                |
| City Parish                            | 183,822             | -0-                               | 183,822               | 184,900               |
| CVA                                    | 91,141              | -0-                               | 91,141                | 70,608                |
| ESPG                                   | 25,846              | -0-                               | 25,846                | 27,000                |
| FEMA                                   | 12,432              | -0-                               | 12,432                | 13,914                |
| VAWA                                   | 18,996              | -0-                               | 18,996                | 23,257                |
| United Way                             | 274,358             | -0-                               | 274,358               | 266,030               |
| IOLTA                                  | 4,174               | -0-                               | 4,174                 | 8,274                 |
| LCADV                                  | 167,889             | -0-                               | 167,889               | 147,969               |
| Office of Womens Support               | 333,863             | -0-                               | 333,863               | 295,659               |
| Pennington                             | -0-                 | -0-                               | -0-                   | 88,450                |
| CDBG                                   | 17,000              | -0-                               | 17,000                | -0-                   |
| Court Ordered Payments                 | 18,479              | -0-                               | 18,479                | -0-                   |
| BRAF Felicianas                        | 4,885               | -0-                               | 4,885                 | -0-                   |
| Other Public Donation                  | 100,934             | -0-                               | 180,934               | 164,996               |
| ST James                               | -0-                 | -0-                               | -0-                   | 5,690                 |
| Sunshine Lady                          | -0-                 | -0-                               | -0-                   | 5,000                 |
| Fund Raising                           | -0-                 | -0-                               | 27,510                | 25,851                |
|  | <hr/>               | <hr/>                             | <hr/>                 | <hr/>                 |
| <b>TOTAL EXPENSES</b>                  | <b>1,407,470</b>    | <b>-0-</b>                        | <b>1,407,470</b>      | <b>1,366,627</b>      |
|  | <hr/>               | <hr/>                             | <hr/>                 | <hr/>                 |
| <b>INCREASE IN NET ASSETS</b>          | <b>(22,421)</b>     | <b>-0-</b>                        | <b>(22,421)</b>       | <b>72,468</b>         |
| <b>NET ASSETS AT BEGINNING OF YEAR</b> | <b>822,645</b>      | <b>-0-</b>                        | <b>822,645</b>        | <b>750,177</b>        |
|  | <hr/>               | <hr/>                             | <hr/>                 | <hr/>                 |
| <b>NET ASSETS AT END OF YEAR</b>       | <b>800,224</b>      | <b>-0-</b>                        | <b>800,224</b>        | <b>822,645</b>        |
|  | <hr/>               | <hr/>                             | <hr/>                 | <hr/>                 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**December 31, 2004**

|                        | CITY          |                | UNITED        |               |               |                | LCAVD         | OWS          | CDBG           | COURT ORDERED  | BRAFF         | OTHER         |                | TOTAL         |                  |
|------------------------|---------------|----------------|---------------|---------------|---------------|----------------|---------------|--------------|----------------|----------------|---------------|---------------|----------------|---------------|------------------|
|                        | CACFP         | PARISH         | CVA           | ESGP          | FEMA          | WAY            |               |              |                |                |               | VAWA          | IOLTA          |               | PUBLIC DONATIONS |
| Salaries               | \$16,140      | \$158,380      | \$65,340      | \$0           | \$0           | \$194,802      | \$14,707      | \$0          | \$48,585       | \$239,457      | \$0           | \$4,169       | \$24,068       | \$0           | \$765,648        |
| Employee Benefits      | 0             | 25,442         | 15,110        | 0             | 0             | 72,615         | 4,247         | 0            | 10,659         | 41,940         | 0             | 716           | 1,148          | 0             | 171,877          |
| Supplies               | 29,866        | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 17,316         | 9,768          | 0             | 0             | 11,699         | 2,967         | 71,616           |
| Professional           | 0             | 0              | 3,200         | 0             | 0             | 0              | 0             | 0            | 0              | 0              | 0             | 0             | 1,683          | 1,226         | 6,109            |
| Dues & Memberships     | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 50             | 0              | 0             | 0             | 2,123          | 0             | 2,173            |
| Insurance              | 0             | 0              | 0             | 14,000        | 0             | 0              | 0             | 0            | 0              | 0              | 0             | 0             | 13,445         | 482           | 27,927           |
| Postage                | 0             | 0              | 154           | 0             | 0             | 0              | 0             | 0            | 105            | 0              | 0             | 0             | 2,671          | 371           | 3,301            |
| Occupancy              | 0             | 0              | 4,321         | 7,000         | 0             | 0              | 0             | 0            | 5,275          | 42,670         | 17,000        | 23            | 21,126         | 11,428        | 108,843          |
| Equipment Expense      | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 1,834          | 0              | 0             | 0             | 8,329          | 4,083         | 14,246           |
| Financial Assistance   | 0             | 0              | 0             | 4,846         | 12,432        | 0              | 0             | 0            | 60,272         | 0              | 0             | 0             | 19,373         | 0             | 96,923           |
| Bank Charges           | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 0              | 0              | 0             | 0             | 607            | 913           | 2,110            |
| Training & Development | 135           | 0              | 1,684         | 0             | 0             | 1,751          | 0             | 0            | 22,326         | 0              | 0             | 0             | 8,430          | 180           | 34,506           |
| Staff Cost             | 0             | 0              | 72            | 0             | 0             | 0              | 42            | 0            | 879            | 28             | 0             | 0             | 10,528         | 158           | 11,707           |
| Fund Raising Expense   | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 0              | 0              | 0             | 0             | 1,337          | 2,835         | 4,172            |
| Agency Events          | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 169            | 0              | 0             | 0             | 1,915          | 1,820         | 3,904            |
| Legal Services         | 0             | 0              | 0             | 0             | 0             | 5,190          | 0             | 4,174        | 0              | 0              | 0             | 0             | 3,577          | 1,047         | 31,854           |
| Miscellaneous          | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 419            | 0              | 0             | 0             | 4,528          | 0             | 4,947            |
| Investment Expense     | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 0              | 0              | 0             | 0             | 2,064          | 0             | 2,064            |
| Interest               | 0             | 0              | 1,260         | 0             | 0             | 0              | 0             | 0            | 0              | 0              | 0             | 0             | 1,623          | 0             | 2,883            |
| Depreciation           | 0             | 0              | 0             | 0             | 0             | 0              | 0             | 0            | 0              | 0              | 0             | 0             | 40,660         | 0             | 40,660           |
| <b>Total Expenses</b>  | <b>46,141</b> | <b>183,822</b> | <b>91,141</b> | <b>25,846</b> | <b>12,432</b> | <b>274,359</b> | <b>18,996</b> | <b>4,174</b> | <b>167,889</b> | <b>333,863</b> | <b>17,000</b> | <b>18,479</b> | <b>180,934</b> | <b>27,510</b> | <b>1,407,470</b> |

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, 2004**  
(With Comparative Totals for 2003)

|  | <u>2004</u>     | <u>2003</u>      |
|--|-----------------|------------------|
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>  |                 |                  |
| Increase (Decrease) In Net Assets  | \$(22,421)      | \$72,468         |
| Adjustments To Reconcile Increase In Net Assets<br>To Net Cash Provided By Operating Activities: |                 |                  |
| Depreciation   | 40,660          | 39,977           |
| <b>(Increase) Decrease In Operating Assets:</b>  |                 |                  |
| Grants Receivables   | (35,696)        | (37,414)         |
| Prepaid Expenses   | (643)           | (11,314)         |
| Deposit  | -0-             | 727              |
| <b>Increase (Decrease) In Operating Liabilities:</b>   |                 |                  |
| Accounts Payable   |                 | -0-              |
| Withholding  | (367)           | 997              |
| Accrued Vacations  | 2,129           | (1,147)          |
| Accrued Wages  | 2,518           | (682)            |
| Refundable Advances  | (2,067)         | (141,515)        |
| <b>NET CASH PROVIDED BY<br/>OPERATING ACTIVITIES</b>   | <b>(15,887)</b> | <b>(77,903)</b>  |
| <b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>  |                 |                  |
| (Increase) Decrease in Baton Rouge Foundation  | (13,097)        | (25,359)         |
| Purchase of Equipment & Improvements   | (21,099)        | (154,720)        |
|  | <b>(34,196)</b> | <b>(180,079)</b> |
| <b><u>CASH FLOWS FROM FINANCING ACTIVITIES:</u></b>  |                 |                  |
| Repayment of Long-Term Debt  | (18,264)        | (16,827)         |
| <b>NET INCREASES IN CASH AND CASH EQUIVALENTS</b>  | <b>(68,347)</b> | <b>(274,809)</b> |
| <b>CASH AND CASH EQUIVALENTS, Beginning of Year</b>  | <b>200,457</b>  | <b>475,266</b>   |
| <b>CASH AND CASH EQUIVALENTS, End of Year</b>  | <b>132,110</b>  | <b>200,457</b>   |
| <b>SUPPLEMENTAL DATA:</b>  |                 |                  |
| Interest paid  | 2,883           | 4,321            |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

**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, 2004**

**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 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.

**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, 2004**

**PROPERTY AND EQUIPMENT**

The purchase of property and equipment is recorded at cost. It is the Organization's policy to capitalize expenditures for these items in excess of \$500 or that materially increase the estimated useful life of assets are capitalized. 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. CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK**

The Organization maintains its two bank accounts at two financial institutions. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. As of December 31, 2004, \$51,294 exceeded the FDIC limit and was therefore uninsured.

**NOTE #3. FIXED ASSETS**

A summary of Fixed Asset at year-end follows:

|                        | <u>COST</u>    | <u>ACCUMULATED<br/>DEPRECIATION</u> | <u>BOOK<br/>VALUE</u> |
|------------------------|----------------|-------------------------------------|-----------------------|
| Land                   | \$45,000       | \$-0-                               | \$45,000              |
| Furniture and Fixtures | 210,925        | 143,260                             | 67,665                |
| Buildings              | 595,241        | 229,353                             | 365,888               |
| Total                  | <u>851,166</u> | <u>372,613</u>                      | <u>478,553</u>        |

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

**NOTE #4. BOARD DESIGNATED ENDOWMENT FUND**

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

|                            |           |
|----------------------------|-----------|
| Balance, Beginning of Year | \$128,999 |
| Revenue - Gifts            | -0-       |
| Net Gain on Investments    | 11,909    |
| Income on Investments      | 3,251     |
| Expenses                   | (703)     |
| Transfer to Income         | (1,360)   |
|                            | _____     |
| Balance, End of Year       | 142,096   |

**NOTE #5. NOTES PAYABLE**

The Center has a note payable with a balance of **\$54,101** (originally \$196,298) secured by land and buildings payable to Diocese of Baton Rouge in monthly installments of \$1,762 at an annual interest rate of 6%. During 2003 the interest rate decreased to 4.5%. Future principal reductions by year total: **\$19,209** in 2005, **\$19,283** in 2006, and **\$15,609** in 2007.

**NOTE #6. 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 6% of employees' salary after one year.

**NOTE #7. REFUNDABLE ADVANCES**

The transfer of assets with a conditional promise to contribute them should be accounted for as a refundable advance until the conditions have been met or waived by the donor. Refundable advances consist of:

|                   |          |
|-------------------|----------|
| Wilson Foundation | \$10,000 |
| Fore Kids         | 5,000    |
| Pennington        | 10,000   |
|                   | _____    |
| Total             | 25,020   |

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2004**

**NOTE #8. COMPENSATED ABSENCES**

At year-end the employees of the Center had accumulated \$24,619 of unused employee leave benefits.

**NOTE #9. LITIGATION AND CLAIMS**

The Center has represented to me there is no litigation pending against the Center, as of December 31, 2004, nor is the Center aware of any unasserted claims.

**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 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.

**NOTE #11. - RISK MANAGEMENT**

The Center is exposed to various risks of loss related to torts, theft of, damage of and destruction of assets; errors and omissions and natural disasters for which the Center carries commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

SUPPLEMENTAL INFORMATION

*Certified Public Accountant*



*Donald C. DeVille*

Member  
American Institute CPAs

Member  
Louisiana Society CPAs

7829 BLUEBONNET BLVD.  
BATON ROUGE, LA 70810  
(225) 767-7829

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

May 6, 2005

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, 2004, and have issued my report thereon dated May 6, 2005. 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 Organization'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 Organization'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 weakness. 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 solely for the information and use of management, others within the organization and federal awarding agencies, pass-through entities, and Louisiana State Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Donald C. Swille*

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS  
FOR YEAR ENDED DECEMBER 31, 2004

| <u>REF</u> | <u>FISCAL YEAR</u><br><u>FINDING</u><br><u>INITIALLY</u><br><u>NO. OCCURRED</u> | <u>DESCRIPTION OF FINDING</u> | <u>CORRECTIVE</u><br><u>ACTION TAKEN</u><br><u>(YES, NO, PARTIALLY)</u> | <u>CORRECTIVE</u><br><u>ACTION/PARTIAL</u><br><u>CORRECTIVE</u><br><u>ACTION TAKEN</u> |
|------------|---|-------------------------------|---|--|
|------------|---|-------------------------------|---|--|

NONE

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
SCHEDULE OF CURRENT YEARS AUDIT FINDINGS  
FOR YEAR ENDED DECEMBER 31, 2004

NONE