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**Jeff Davis Communities Against Domestic Abuse, Inc.  
Jennings, Louisiana**

**Financial Statements**

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**Independent Auditor's Report**

**December 31, 2003**

Under provisions of state law, this report is not to be deemed a guaranty of the truth, accuracy, or reliability of the financial statements or other data appearing in this report. The report is available for public inspection at the Public Budget Office of the Legislative Auditor and, where appropriate, at the office of taxpayer default court.

**Arthur D. Martin  
Certified Public Accountant**

Release Date 10-6-04

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
**JENNINGS, LOUISIANA**  
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Arthur D. Mattis  
Certified Public Accountant  
PO Box 1443  
Jennings, LA 70546

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Jeff Davis Communities Against Domestic Abuse, Inc.  
Jennings, Louisiana

I have audited the accompanying statement of financial position of Jeff Davis Communities Against Domestic Abuse, Inc., (a nonprofit organization) as of and for the year ended December 31, 2008, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Jeff Davis Communities Against Domestic Abuse's management. My responsibility is to express an opinion on 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 provides 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 Jeff Davis Communities Against Domestic Abuse, Inc., as of December 31, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 15, 2009, on my consideration of Jeff Davis Communities Against Domestic Abuse Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

Arthur D. Mattis  
Certified Public Accountant  
Jennings, Louisiana  
June 18, 2009

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
**Statement Of Financial Position**  
**December 31, 2003**

**Assets**

**Current Assets**

**Cash & Cash Equivalents**

    Petty Cash

\$ 290

    Jeff Davis Bank - Checking

71,376

    Grants Receivable

14,590

    Accounts Receivable

751

    Deposits

408

**Total Current Assets**

**\$ 87,315**

**Noncurrent Assets**

Property & Equipment (Net)

\$ 21,222

**Total Noncurrent Assets**

**\$ 21,222**

**Total Assets**

**\$ 108,537**

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable & Accrued Expenses

\$ 1,191

**Total Current Liabilities/Total Liabilities**

**\$ 1,191**

**Net Assets**

Unrestricted

\$ 73,221

**Total Net Assets**

**\$ 73,221**

**Total Liabilities & Net Assets**

**\$ 108,537**

The accompanying notes are an integral part of this statement.

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
**Statement Of Activities**  
**For The Year Ended December 31, 2003**

<b>Restricted Net Assets</b>	
<b>Support &amp; Revenues</b>	
Contributions	\$ 88,051
CADA's Closet	2,930
Special Events	32,143
In-Kind Revenue	<u>20,480</u>
<b>Total Support &amp; Revenues</b>	<b>\$ 143,604</b>
<b>Expenses</b>	
Advertising	\$ 628
Bank Charges	85
Confidence and Trust	3,089
Depreciation	1,458
Printing	4,168
Insurance	5,157
Legal and Professional	6,250
Miscellaneous	119
Office Expense	4,458
Rent & Lease	22,917
Repairs and Maintenance	11,130
Salaries and Wages	202,898
Taxes - Payroll	7,309
Taxes and Licenses - Other	299
Telephone	7,827
Utilities	4,862
Written Support	<u>24,901</u>
<b>Total Expenses</b>	<b>\$ 300,642</b>
<b>Increase (Decrease in Net Assets)</b>	<b>\$ (156,038)</b>
<b>Net Assets, Beginning of Year</b>	<b>\$ 143,359</b>
<b>Net Assets, End of Year</b>	<b>\$ (12,679)</b>

The accompanying notes are an integral part of this statement.

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
**Statement Of Cash Flows**  
**For The Year Ended December 31, 1993**

<b>Cash Flows From Operating Activities</b>	<b>\$ (76,348)</b>
Increase (Decrease) In Net Assets	
Adjustments to Reconcile Change In Net Assets	
Depreciation	\$ 1,408
(Increase) Decrease In Accounts Receivable and Other Assets	2,098
Increase (Decrease) In Accounts Payable and Accrued Expenses	<u>(1,475)</u>
<b>Net Cash Provided (Used) By Operating Activities</b>	<b>\$ 68,247</b>
<b>Cash Flows From Investing Activities</b>	
Acquisition Of Property and Equipment	<u>\$ (2,100)</u>
<b>Net Cash Provided (Used) By Investing Activities</b>	<b>\$ (2,100)</b>
<b>Increase (Decrease In Cash and Cash Equivalents)</b>	<b>\$ (70,458)</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>\$ 511,496</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 441,038</b>

The accompanying notes are an integral part of this statement.

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
Jennings, Louisiana  
Notes to Financial Statements  
For the Year Ended December 31, 2003

**Note 1 – Nature of Activities and Summary of Significant Accounting Policies**

**NATURE OF ACTIVITIES**

Jeff Davis Communities Against Domestic Abuse, Inc. (CADA) provides a wide scope of services to families in the grip of domestic violence including counseling, training and empowerment to victims desiring to break the cycle of domestic abuse. Furthermore, CADA's purpose is to educate the public about the high incidence of domestic violence, the effects this violence has on generations to come and the economic impact on the community.

**BASES OF ACCOUNTING**

The financial statements of CADA have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**BASES OF PRESENTATION**

Jeff Davis Communities Against Domestic Abuse, Inc. is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As permitted, Jeff Davis Communities Against Domestic Abuse, Inc. does not use fund accounting.

**USE OF ESTIMATES**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**PROPERTY AND EQUIPMENT**

Acquisitions of property and equipment with a useful life of one year or more are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair market value at the date of donation. Depreciation is computed using primarily the straight-line method.

**REVENUE RECOGNITION**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**INCOME TAXES**

CADA is exempt from federal and state income taxes under Internal Revenue Code Section 501 (c)(3) and state law.

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include all monies on hand and in banks and highly liquid investments with maturity dates of less than two months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of these financial instruments.

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
Jennings, Louisiana  
Notes to Financial Statements  
For the Year Ended December 31, 2003

**Note 2 – Cash**

The total cash deposited by Jeff Davis Communities Against Domestic Abuse, Inc. with Jeff Davis Bank on December 31, 2003 was \$51,578 and was fully covered by FDIC insurance as provided by the federal government.

**Note 3 – Equipment and Depreciation**

Depreciation is computed by the straight-line method over the useful lives of the assets using the half-year convention. At December 31, 2003, the cost of such assets were:

Equipment	\$ 21,953
Less: Accumulated Depreciation	<u>3,682</u>
Net	\$ 18,271

**Note 4 – Grants Receivable/Promises to Receive**

Grants receivable represent amounts that have been expended for grant purposes and are to be reimbursed in full by the grantor. Consequently, no allowance for uncollectible amounts is necessary. Grants receivable represents amounts that have been approved by the Granting Agency and to be received by June 30, 2004. Therefore, their net realizable value is equal to the amount receivable.

**Note 5 - Pension Plans**

Jeff Davis Communities Against Domestic Abuse, Inc. does not have a pension plan for its employees; however, they do participate in the FICA Program.

**Note 6 – Compensated Absences**

Jeff Davis Communities Against Domestic Abuse, Inc. allows its employees to accrue vacation time not taken. The amount of any liability would be insignificant; therefore, no liability had been recorded in these statements.

**Note 7 – Off-Balance Sheet Risk**

Jeff Davis Communities Against Domestic Abuse, Inc. does not engage in off-balance sheet financing as defined in FASB Statement 133.

**Note 8 - Related Party Transactions**

None

**Note 10 – Subsequent Events**

None

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
Acmetoys, Louisiana  
Notes to Financial Statements  
For the Year Ended December 31, 2003

**Note 11 - Contingencies**

Jeff Davis Communities Against Domestic Abuse, Inc. receives intergovernmental grants that are subject to review by state agencies. Consequently, such reviews could result in disallowed expenditures resulting in a reduction of available resources. However, Management believes that such disallowances, if any, would not significantly impact Jeff Davis Communities Against Domestic Abuse, Inc.'s ability to continue as a going concern.

**Arthur D. Matts**  
**Certified Public Accountant**  
**PO Box 1443**  
**Jennings, LA 70546**

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

To the Board Of Directors  
Jeff Davis Communities Against Domestic Abuse, Inc.  
Jennings, Louisiana

I have audited the financial statements of Jeff Davis Communities Against Domestic Abuse, Inc., as of and for the year ended December 31, 2003, and have issued my report thereon dated June 18, 2004. 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.

Compliance

As part of obtaining reasonable assurance about whether Jeff Davis Communities Against Domestic Abuse, 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 these 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 is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Jeff Davis Communities Against Domestic Abuse, 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 I consider to be a material weakness.

This report is intended solely for the information and use of the audit committee, management, and others within the organization and is not intended to be and should not be used by anyone other than these specific parties. However, this report is a matter of public record and its distribution is not limited.

**Arthur D. Matts**  
**Certified Public Accountant**

Jennings, Louisiana  
June 18, 2004

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2003**

**SECTION I – SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report, dated June 18, 2003, on the financial statements of Jeff Davis Communities Against Domestic Abuse, Inc., as of December 31, 2003, expresses an unqualified opinion.
2. No reportable condition disclosed during the audit of the financial statements was reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards.
3. No instances of non-compliance material to the financial statements of Jeff Davis Communities Against Domestic Abuse, Inc., as of December 31, 2003 were disclosed during the audit.
4. Jeff Davis Communities Against Domestic Abuse, Inc. did not have federal award programs during the period under audit. Therefore, no reportable conditions were disclosed during the audit of internal controls over major federal award programs.
5. Jeff Davis Communities Against Domestic Abuse, Inc. did not have federal award programs during the period under audit. Therefore, the auditor did not issue a report on compliance for major federal award programs.
6. Jeff Davis Communities Against Domestic Abuse, Inc. did not have federal award programs during the period under audit. Therefore there are no findings relative to major federal award programs in this Schedule.
7. A management letter was not issued.
8. Jeff Davis Communities Against Domestic Abuse, Inc. did not have federal award programs during the period under audit. Therefore, this Schedule does not contain a list of major programs tested.
9. The threshold used for distinguishing between Type A and B programs was: Not applicable.
10. Is Jeff Davis Communities Against Domestic Abuse, Inc. a "low-risk" auditee, as defined by OMB Circular A-133? Not applicable.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE FINDINGS MATERIAL TO THE FINANCIAL STATEMENTS**

**Reportable Conditions – Current Year Findings:**

NONE

**Compliance – Current Year Findings:**

NONE

**JEFF DAVIS COMMUNITIES AGAINST DOMESTIC ABUSE, INC.**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 1993**

**Noncompliance - Prior Year Findings:**

**2002-1 - Financial Reporting to Cognizant Agency**

**Condition:** Monthly Cost Reports for O.W.S. Family Violence Program were not timely filed.

**Recommendation:** The monthly reports should be timely filed in order to timely receive amounts reimbursable.

**Current Status:** The above recommendation has been implemented.

**Reportable Conditions - Prior Year Findings:**

**2002-2 - Inventory Control**

**Condition:** No inventory records of merchandise received are maintained.

**Recommendation:** Procedures should be implemented requiring all items received be accounted for through the issuance of a receipt to the donor and subsequently recording all relevant information in an inventory control log.

**Current Status:** The above finding is being discontinued due to the activity involved being closed.

**2002-3 - Internal Control Over Financial Reporting**

**Condition:** Financial records are not maintained in an appropriate manner to afford timely reporting for management purposes and to the cognizant agency.

**Recommendation:** Financial reporting procedures should be implemented to include timely recording, classifying and summarizing financial data. This can be accomplished by increased supervision of organization personnel and the participation of an outside accounting firm with the expertise in financial reporting.

**Current Status:** The above recommendation has been implemented.

**SECTION III - INTERNAL CONTROL AND COMPLIANCE FINDINGS  
MATERIAL TO MAJOR FEDERAL AWARDS**

Not applicable