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CAPITAL AREA FAMILY VIOLENCE  
INTERVENTION CENTER, INC.  
BATON ROUGE, LOUISIANA  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002

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 7/23/03

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*Certified Public Accountant*



*Donald C. DeVille*

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**INDEPENDENT AUDITOR'S REPORT**

March 31, 2003.

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, 2002, 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, 2002, 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 March 31, 2003, 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.

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 of Capital Area Family Violence Intervention Center, Inc. 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.

*Donald C. Duville*

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2002**

(With Comparative Totals for 2001)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTALS</u>	
			<u>2002</u>	<u>2001</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$306,684	\$168,582	\$475,266	\$256,697
Baton Rouge Foundation	103,640	-0-	103,640	119,936
Grants & Other Receivables	98,354	-0-	98,354	144,595
Prepaid Expenses	1,667	-0-	1,667	9,048
Property Plant & Equipment	383,371	-0-	383,371	366,482
Deposits	727	-0-	727	556
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>894,443</b>	<b>168,582</b>	<b>1,063,025</b>	<b>897,314</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>LIABILITIES</b>				
Mortgages Payable	\$89,192	\$-0-	\$89,192	\$104,486
Accounts Payable	-0-	-0-	-0-	2,235
Employee Withholdings	1,729	-0-	1,729	1,313
Accrued Vacation	23,637	-0-	23,637	20,681
Accrued Wages	29,708	-0-	29,708	25,097
Refundable Advances	-0-	168,582	168,582	34,024
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>144,266</b>	<b>168,582</b>	<b>312,848</b>	<b>187,836</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>				
Unrestricted	750,177	-0-	750,177	709,478
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL NET ASSETS</b>	<b>750,177</b>	<b>-0-</b>	<b>750,177</b>	<b>709,478</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>894,443</b>	<b>168,582</b>	<b>1,063,025</b>	<b>897,314</b>
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2002**

(With Comparative Totals for 2001)

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL 2002</u>	<u>TOTAL 2001</u>
<b>REVENUE AND OTHER SUPPORT:</b>				
Contributions	\$127,697	\$-0-	\$127,697	\$111,972
United Way	260,800	-0-	260,800	280,800
Grants	835,872	-0-	835,872	642,032
Interest & Investment Income	2,763	-0-	2,763	11,042
Loss on Investments	(14,565)	-0-	(14,565)	(10,725)
Fund Raising	21,017	-0-	21,017	21,934
Miscellaneous	9,750	-0-	9,750	9,721
	<u>1,243,334</u>	<u>-0-</u>	<u>1,243,334</u>	<u>1,066,776</u>
<b>EXPENSES:</b>				
PROGRAM SERVICES				
CACFP	40,332	-0-	40,332	13,641
City Parish	183,894	-0-	183,894	190,048
CVA	63,511	-0-	63,511	42,633
ESPG	1,500	-0-	1,500	25,511
FEMA	15,000	-0-	15,000	10,527
IOLTA	7,088	-0-	7,088	-0-
Kip Holden	1,625	-0-	1,625	-0-
LCADV	90,097	-0-	90,097	11,107
Office of Womens Support	356,635	-0-	356,635	281,778
Pennington	26,074	-0-	26,074	24,097
General & Other Public Donation	86,586	-0-	86,586	49,366
ST James	4,648	-0-	4,648	-0-
Sunshine Lady	4,995	-0-	4,995	-0-
United Way	266,946	-0-	266,946	272,922
VAWA	23,314	-0-	23,314	18,915
BR Foundation	-0-	-0-	-0-	2,560
Fund Raising	30,390	-0-	30,390	23,934
	<u>1,202,635</u>	<u>-0-</u>	<u>1,202,635</u>	<u>967,039</u>
<b>CHANGES IN NET ASSETS</b>	40,699	-0-	40,699	99,737
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>709,478</u>	<u>-0-</u>	<u>709,478</u>	<u>609,741</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>750,177</u>	<u>-0-</u>	<u>750,177</u>	<u>709,478</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, 2002

	CITY		CVA	ESGP	FEMA	IOLTA	KIP		LCAADV	OWS	PENN- INGTON	PUBLIC DONATIONS	ST JAMES	SUNSHINE	UNITED WAY	VAMA	FUND-	
	CACFP	PARISH					LADY	RAISING						TOTAL				
SALARIES	\$14,038	\$157,530	\$45,563	\$0	\$0	\$0	\$0	\$40,527	\$223,391	\$0	\$0	\$0	\$0	\$138,038	\$17,898	\$0	\$0	\$636,985
EMPLOYEE BENEFITS	0	25,965	11,192	0	0	0	0	6,344	41,311	0	0	0	0	63,187	5,375	0	0	153,374
SUPPLIES	26,294	399	0	0	0	0	0	4,350	31,471	139	6,023	0	0	0	0	7,780	0	76,456
DUES & MEMBERSHIPS	0	0	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	200
PROFESSIONAL	0	0	0	0	0	0	1,625	0	6,144	0	303	0	0	0	0	0	0	8,072
DUES & MEMBERSHIP	0	0	0	0	0	0	0	0	0	0	1,200	0	0	0	0	0	0	1,200
INSURANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	25,646	0	0	0	25,646
LEGAL SERVICES	0	0	0	0	7,088	0	0	0	2,569	0	923	0	0	30,064	41	0	0	40,685
POSTAGE	0	0	535	0	0	0	0	0	0	0	7,507	0	0	6	0	0	0	8,048
OCCUPANCY	0	0	2,272	0	0	0	0	3,490	37,634	3,042	17,271	1,834	0	94	0	21,301	0	86,938
EQUIPMENT	0	0	2,732	0	0	0	0	4,845	4,648	0	0	2,326	0	453	0	0	0	15,004
SMALL EQUIPMENT	0	0	0	0	0	0	0	151	0	0	0	0	0	0	0	0	0	151
FINANCIAL ASSISTANCE	0	0	0	1,500	15,000	0	0	21,928	0	22,893	2,330	0	4,995	0	0	0	0	68,646
JESUIT VOL CORP	0	0	0	0	0	0	0	0	0	0	0	0	0	5,565	0	0	0	5,565
MISCELLANEOUS	0	0	400	0	0	0	0	2,568	7,546	0	1,501	488	0	363	0	201	0	13,067
TRAINING	0	0	817	0	0	0	0	1,076	1,921	0	2,629	0	0	3,514	0	0	0	9,957
STAFF COST	0	0	0	0	0	0	0	4,618	0	0	15,512	0	0	16	0	0	0	20,146
FUND RAISING	0	0	0	0	0	0	0	0	0	0	319	0	0	0	0	1,108	0	1,427
DEPRECIATION	0	0	0	0	0	0	0	0	0	0	31,068	0	0	0	0	0	0	31,068
<b>TOTAL EXPENSES</b>	<b>40,332</b>	<b>183,894</b>	<b>63,511</b>	<b>1,500</b>	<b>15,000</b>	<b>7,088</b>	<b>1,625</b>	<b>90,097</b>	<b>356,635</b>	<b>26,074</b>	<b>86,586</b>	<b>4,648</b>	<b>4,995</b>	<b>266,946</b>	<b>23,314</b>	<b>30,390</b>	<b>1,202,635</b>	

Notes are an integral part of this statement.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2002

(With Comparative Totals for 2001)

	<u>2002</u>	<u>2001</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Increase In Net Assets	\$40,699	\$99,737
Adjustments To Reconcile Increase In Net Assets To Net Cash Provided By Operating Activities:		
Depreciation	31,068	25,882
<b>(Increase) Decrease In Operating Assets:</b>		
Grants Receivables	46,241	(34,916)
Prepaid Expenses	7,381	(148)
Deposit	(171)	-0-
<b>Increase (Decrease) In Operating Liabilities:</b>		
Accounts Payable	(2,235)	666
Withholding	416	364
Accrued Vacations	2,956	(8,121)
Accrued Wages	4,611	13,163
Refundable Advances	134,558	(35,708)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>265,524</u>	<u>60,919</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Decrease in Baton Rouge Foundation	16,296	8,690
Purchase of Equipment & Improvements	(47,957)	(23,358)
	<u>(31,661)</u>	<u>(14,668)</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES:</u></b>		
Repayment of Long-Term Debt	(15,294)	(13,592)
<b>NET INCREASES IN CASH AND CASH EQUIVALENTS</b>	218,569	32,659
<b>CASH AND CASH EQUIVALENTS, Beginning of Year</b>	<u>256,697</u>	<u>224,038</u>
<b>CASH AND CASH EQUIVALENTS, End of Year</b>	<u><u>475,266</u></u>	<u><u>256,697</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2002**

**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, 2002**

**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, 2002**

**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. CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK**

The Organization maintains four of its bank accounts at three financial institutions. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000 and collateralized for the excess.

**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	165,217	\$106,952	58,265
Buildings	465,130	185,024	280,106
	<hr/>	<hr/>	<hr/>
Total	675,347	291,976	383,371
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2002**

**NOTE #4. NOTES PAYABLE**

The Center has a note payable with a balance of \$89,192 (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% with final payment on 5/01/2008. Principal reduction totals: \$15,814 in 2003, \$16,873 in 2004, \$18,003 in 2005, \$19,209 in 2006, and \$19,293 in 2007.

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

**NOTE #6. 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	\$119,936
Revenue - Gifts	-0-
Net Gain on Investments	(17,345)
Income on Investments	2,754
Expenses	(595)
Transfer to Income	(1,110)
	<hr/>
Balance, End of Year	<u>103,640</u>

**NOTE #7. COMPENSATED ABSENCES**

At year-end the employees of the Center had accumulated \$23,637 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, 2002, nor is the Center aware of any unasserted claims.

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2002

**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.

**NOTE 10 - 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**

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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**

March 31, 2003

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, 2002, and have issued my report thereon dated March 31, 2003. 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.

*Wallace D. White*



*Certified Public Accountant*



*Donald C. DeVille*

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

March 31, 2003

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

**Compliance**

I have audited the compliance of Capital Area Family Violence Intervention Center, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2002. The organization's major federal programs are identified in the schedule of federal financial assistance. Compliance with the requirements of law, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Organizations management. My responsibility is to express an opinion on the Capital Area Family Violence Intervention Center, Inc.'s compliance based on my audit.

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; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the Capital Area Family Violence Intervention Center, Inc. compliance with those requirements and performing such other procedures as I considered in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Capital Area Family Violence Intervention Center, Inc.'s Compliance with those requirements.

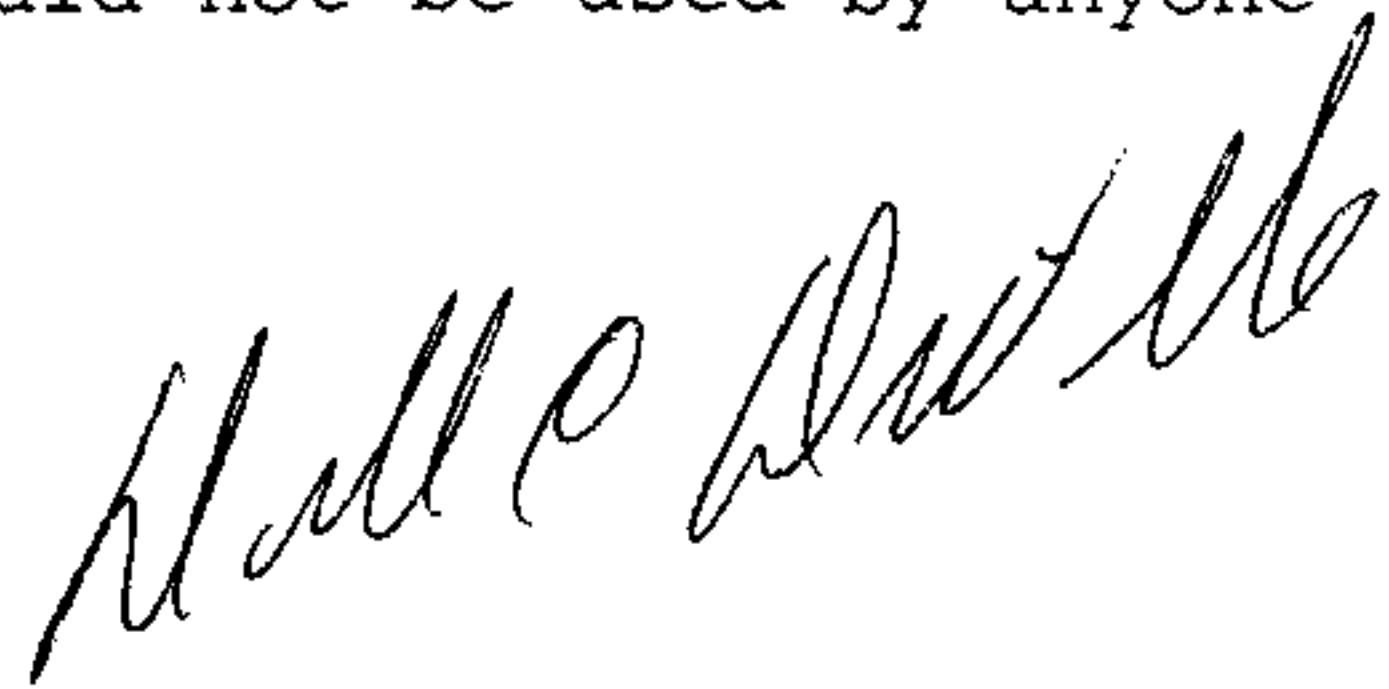
In my opinion, the Capital Area Family Violence Intervention Center, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

### **Internal Control Over Compliance**

The management of the Capital Area Family Violence Intervention Center, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant applicable to federal programs. In planning and performing my audit, I considered the Capital Area Family Violence Intervention Center, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material relation to a major federal program 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 compliance and its operation that I 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.



**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**YEAR ENDED DECEMBER 31, 2002**

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECEIVED</u>	<u>TOTAL EXPENDITURES</u>
PASS THROUGH FUNDS:			
<b><u>DEPARTMENT OF JUSTICE</u></b>			
CRIME VICTIM ASSISTANCE	16.575	\$69,229	\$69,229
VIOLENCE AGAINST WOMEN	16.588	17,701	17,701
		<u>86,930</u>	<u>86,930</u>
<b><u>FEDERAL EMERGENCY MANAGENT AGENCY</u></b>			
EMERGENCY FOOD AND SHELTER	83.523	15,000	15,000
SHELTER PLUS CARE	14.238	1,500	1,500
<b><u>DEPARTMENT OF EDUCATION</u></b>			
CHILD AND ADULT CARE FOOD	10.558	36,535	36,535
<b><u>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>			
FAMILY VIOLENCE PREVENTION	93.592	112,048	112,048*
TEMPORARY ASSISTANCE FOR NEEDY	93.558	152,364	152,364*
		<u>264,412</u>	<u>264,412</u>
TOTAL		<u><u>404,377</u></u>	<u><u>404,377</u></u>

\* Considered Major Programs

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS  
FOR YEAR ENDED DECEMBER 31, 2002

<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>
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NONE

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.  
SCHEDULE OF CURRENT YEARS AUDIT FINDINGS  
FOR YEAR ENDED DECEMBER 31, 2002

NONE