

Return of Organization Exempt From Income Tax

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

Part I Summary: Bivona Child Advocacy Center, 275 Lake Ave., Rochester, NY 14608. Revenue: 691,392. Expenses: 215,165. Net assets: 1,017,336.

Table with 3 columns: Description, Prior Year, Current Year. Rows include Revenue (8-12), Expenses (13-19), and Net Assets or Fund Balances (20-22).

Part II Signature Block: Signed by Mary Whittier, Executive Director, dated 7/23/10. Preparer: Brenda J. Smith, dated 7/21/10.

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: See Schedule O for Continuation
The mission of Bivona Child Advocacy Center is to coordinate and provide services and support to meet the needs of child victims of sexual or physical abuse and their families at a single and safe, child-friendly facility. The Center is committed to reducing trauma,

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 394522. including grants of \$ ) (Revenue \$ 301539. )
The Organization coordinates, facilitates, and integrates services for children and families victimized by sexual and physical abuse. All members of the multi-disciplinary team work to continuously increase community awareness and provide the best services in the region. The Organization also performs reviews of sexual abuse cases and sudden and unexplained child fatalities in Monroe County. During 2009, the Organization evaluated 1,242 children, and provided over 3,000 services to children and their families.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$ 394522.

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? .....	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i> .....		X
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i> .....		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i> .....	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i> .....		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
14a	Did the organization maintain an office, employees, or agents outside of the United States? .....		X
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i> .....		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i> .....		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i> .....		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> .....		X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> .....		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> .....		X
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> .....		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	<b>1a</b> 0		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	<b>1c</b>		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	<b>2a</b> 8		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
	<b>3b</b>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
	<b>5c</b>		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	<b>6b</b>		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	<b>7d</b>		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	<b>7g</b>		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	<b>7h</b>		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	<b>8</b>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
	<b>9a</b>		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
	<b>9b</b>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body		
<b>1b</b>	Enter the number of voting members that are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets?		X
<b>6</b>	Does the organization have members or stockholders?		X
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Does the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
<b>11</b>	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11A</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
<b>13</b>	Does the organization have a written whistleblower policy?	X	
<b>14</b>	Does the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
 Own website     Another's website     Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **▶**  
**Mary Whittier - 585-935-7800**  
**275 Lake Ave., Rochester, NY 14608**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Jon Aho Treasurer	1.30	X		X			0.	0.	0.	
Melizza Campos Member	1.30	X					0.	0.	0.	
Joanne Cordaro Member	1.30	X					0.	0.	0.	
Catherine D'Amico Member	1.30	X					0.	0.	0.	
Vern Fleming Member	1.30	X					0.	0.	0.	
Elizabeth Fredericks Member	1.30	X					0.	0.	0.	
Adam Goldfeder Member	1.30	X					0.	0.	0.	
Chris Harris Member	1.30	X					0.	0.	0.	
Tim Jones Member	1.30	X					0.	0.	0.	
Ken Kaisen Member	1.30	X					0.	0.	0.	
Gigi Lamb Member	1.30	X					0.	0.	0.	
Diane Larter Vice Chairperson	1.30	X		X			0.	0.	0.	
Michael Margiotta Member	1.30	X					0.	0.	0.	
Charles Pfeffer Chairperson	1.30	X		X			0.	0.	0.	
Donna Wenk Member	1.30	X					0.	0.	0.	
Mary Whittier Executive Director	40.00	X		X			75000.	0.	11197.	
Elizabeth Richardson Secretary	1.30	X		X			0.	0.	0.	



Part VIII		Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a	13647.				
	b	Membership dues	1b					
	c	Fundraising events	1c	231785.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	75000.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	84992.				
	g	Noncash contributions included in lines 1a-1f: \$		3263.				
	h	<b>Total.</b> Add lines 1a-1f			405424.			
	Program Service Revenue	2 a	Fees from Government C	Business Code 624100	233389.	233389.		
b		Partner Agency Fees	561000	39290.	39290.			
c		Summit Conference	611430	28860.	28860.			
d								
e								
f		All other program service revenue						
g		<b>Total.</b> Add lines 2a-2f			301539.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3606.			3606.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross Rents	(i) Real	(ii) Personal				
			b	Less: rental expenses				
			c	Rental income or (loss)				
			d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			b	Less: cost or other basis and sales expenses				
			c	Gain or (loss)				
			d	Net gain or (loss)				
	8 a	Gross income from fundraising events (not including \$ 231785. of contributions reported on line 1c). See Part IV, line 18	a	35224.				
	b	Less: direct expenses	b	55601.				
	c	Net income or (loss) from fundraising events			-20377.	-20377.		
	9 a	Gross income from gaming activities. See Part IV, line 19	a					
b	Less: direct expenses	b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	a						
b	Less: cost of goods sold	b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code						
11 a	Other	900099		1200.	1200.			
b								
c								
d	All other revenue							
e	<b>Total.</b> Add lines 11a-11d			1200.				
12	<b>Total revenue.</b> See instructions.			691392.	282362.	0.	3606.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 .....				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 .....				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....	86197.	77577.	4310.	4310.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	160352.	138774.	13797.	7781.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .....				
9 Other employee benefits .....	8686.	7350.	922.	414.
10 Payroll taxes .....	20095.	17612.	1498.	985.
11 Fees for services (non-employees):				
a Management .....				
b Legal .....				
c Accounting .....	6681.		6681.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other .....	6619.	6619.		
12 Advertising and promotion .....	40532.	40532.		
13 Office expenses .....	41921.	15716.	10606.	15599.
14 Information technology .....	5368.	4026.	805.	537.
15 Royalties .....				
16 Occupancy .....	24425.	22715.	855.	855.
17 Travel .....	4851.	4851.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....	26671.	26671.		
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	11941.	11105.	418.	418.
23 Insurance .....	3750.	3488.	131.	131.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) .....				
a <b>Training</b> .....	16267.	16267.		
b <b>Miscellaneous</b> .....	11871.	1219.	10652.	
c .....				
d .....				
e .....				
f All other expenses .....				
<b>25 Total functional expenses.</b> Add lines 1 through 24f	<b>476227.</b>	<b>394522.</b>	<b>50675.</b>	<b>31030.</b>
<b>26 Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	17560.	<b>1</b>	22667.
	<b>2</b> Savings and temporary cash investments .....	689675.	<b>2</b>	855472.
	<b>3</b> Pledges and grants receivable, net .....	97480.	<b>3</b>	78540.
	<b>4</b> Accounts receivable, net .....	9090.	<b>4</b>	12525.
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	10919.	<b>9</b>	7922.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 90335.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 13951.		
		30094.	<b>10c</b>	76384.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
<b>15</b> Other assets. See Part IV, line 11 .....	10000.	<b>15</b>	10000.	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	864818.	<b>16</b>	1063510.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	41197.	<b>17</b>	28424.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	21450.	<b>19</b>	17750.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D .....		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	62647.	<b>26</b>	46174.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	797171.	<b>27</b>	991257.
	<b>28</b> Temporarily restricted net assets .....	5000.	<b>28</b>	26079.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b> .....	802171.	<b>33</b>	1017336.	
<b>34</b> <b>Total liabilities and net assets/fund balances</b> .....	864818.	<b>34</b>	1063510.	

**Part XI Financial Statements and Reporting**

**1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....

**b** Were the organization's financial statements audited by an independent accountant? .....

**c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....

**d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis  Consolidated basis  Both consolidated and separate basis

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. ....

	Yes	No
<b>2a</b>		<b>X</b>
<b>2b</b>	<b>X</b>	
<b>2c</b>	<b>X</b>	
<b>3a</b>		<b>X</b>
<b>3b</b>		

Form **990** (2009)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

Bivona Child Advocacy Center

Employer identification number

03-0519569

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III - Functionally integrated
  - d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_
  - (ii) A family member of a person described in (i) above? \_\_\_\_\_
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	116057.	220637.	388465.	379580.	383477.	1488216.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	116057.	220637.	388465.	379580.	383477.	1488216.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						1488216.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>7</b> Amounts from line 4 .....	116057.	220637.	388465.	379580.	383477.	1488216.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....		3039.	10483.	10358.	3606.	27486.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>11 Total support.</b> Add lines 7 through 10						1515702.

**12** Gross receipts from related activities, etc. (see instructions) ..... **12** 1295334.

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	98.19	%
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 .....	<b>15</b>	76.09	%

**16a 33 1/3% support test - 2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization .....

**b 33 1/3% support test - 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization .....

**17a 10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....

**b 10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....

**Part III Support Schedule for Organizations Described in Section 509(a)(2)** (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2008 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**b 33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....

**Schedule D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2009**

Open to Public Inspection

Name of the organization

Bivona Child Advocacy Center

Employer identification number  
03-0519569

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate contributions to (during year) .....		
3 Aggregate grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06 .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_
- (ii) Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
- a Revenues included in Form 990, Part VIII, line 1 ..... ▶ \$ \_\_\_\_\_
- b Assets included in Form 990, Part X ..... ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Term endowment  \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		22349.	3544.	18805.
d Equipment		36125.	4212.	31913.
e Other		31861.	6195.	25666.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				76384.



Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	691392.
2	Total expenses (Form 990, Part IX, column (A), line 25)	476227.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	215165.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV.)	
9	Total adjustments (net). Add lines 4 through 8	0.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	215165.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	721579.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b 50400.
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV.)	2d -20213.
e	Add lines 2a through 2d	2e 30187.
3	Subtract line 2e from line 1	3 691392.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b
c	Add lines 4a and 4b	4c 0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5 691392.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	506414.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a 50400.
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV.)	2d
e	Add lines 2a through 2d	2e 50400.
3	Subtract line 2e from line 1	3 456014.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV.)	4b 20213.
c	Add lines 4a and 4b	4c 20213.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5 476227.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part XII, Line 2d - Other Adjustments:**

Summit Expenses: -20213.

**Part XIII, Line 4b - Other Adjustments:**

Summit Expenses: 20213.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		Open That Bottle Night (event type)	Golf Tournament (event type)	1 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	177570.	53730.	35709.	267009.
	2	Less: Charitable contributions	161715.	40314.	29756.	231785.
	3	Gross income (line 1 minus line 2)	15855.	13416.	5953.	35224.
Direct Expenses	4	Cash prizes	1564.	2458.		4022.
	5	Noncash prizes				
	6	Rent/facility costs		9564.	375.	9939.
	7	Food and beverages	17942.	5325.	9685.	32952.
	8	Entertainment				
	9	Other direct expenses	7684.	262.	742.	8688.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				( 55601 )
	11	Net income summary. Combine line 3, column (d), and line 10				-20377.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				( )
8	Net gaming income summary. Combine line 1, column (d), and line 7				

9	Enter the state(s) in which the organization operates gaming activities: _____	Yes	No
a	Is the organization licensed to operate gaming activities in each of these states? _____	9a	
b	If "No," explain: _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? _____	10a	
b	If "Yes," explain: _____ _____		
11	Does the organization operate gaming activities with nonmembers? _____	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? _____	12	

		Yes	No
<b>13</b> Indicate the percentage of gaming activity operated in:			
<b>a</b> The organization's facility .....	<b>13a</b>	%	
<b>b</b> An outside facility .....	<b>13b</b>	%	
<b>14</b> Enter the name and address of the person who prepares the organization's gaming/special events books and records:			
Name ▶ _____			
Address ▶ _____			
<b>15a</b> Does the organization have a contract with a third party from whom the organization receives gaming revenue? .....			
<b>15a</b>			
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____ .			
<b>c</b> If "Yes," enter name and address of the third party:			
Name ▶ _____			
Address ▶ _____			
<b>16</b> Gaming manager information:			
Name ▶ _____			
Gaming manager compensation ▶ \$ _____			
Description of services provided ▶ _____			
_____			
_____			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
<b>17</b> Mandatory distributions:			
<b>a</b> Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? .....			
<b>17a</b>			
<b>b</b> Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____			

**SCHEDULE O**

(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990.

OMB No. 1545-0047

**2009**

Open to Public  
Inspection

Name of the organization

Bivona Child Advocacy Center

Employer identification number

03-0519569

Form 990, Part III, Line 1, Description of Organization Mission:

promoting accountability, fostering healing, and advocating on behalf  
of child victims of sexual and physical abuse.

Form 990, Part VI, Section B, line 11: Form 990 will be reviewed by the  
Finance Committee and Finance Manager prior to submission. In addition, a  
draft is sent to all board members for comments or changes prior to  
submission.

Form 990, Part VI, Section B, Line 12c: Board members will receive the  
annual policy and sign it. As new relationships emerge the policy will be  
revisited during year if deemed necessary. For situations in which Bivona  
does business with a board and/or committee member Bivona will receive  
estimates from multiple vendors.

Form 990, Part VI, Section B, Line 15a: The HR Committee of the Board meets  
quarterly and is responsible for determining Executive Director  
compensation. There are no other compensated officers or key employees.

Form 990, Part VI, Section C, Line 19: Available upon request.

Form <b>CHAR500</b>	<b>Annual Filing for Charitable Organizations</b> New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 http://www.charitiesnys.com	<b>2009</b>
This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)		<b>Open to Public Inspection</b>

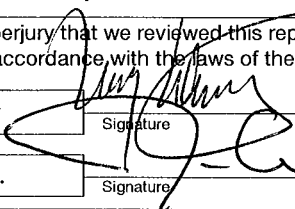
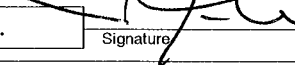
**1. General Information**

a. For the fiscal year beginning (mm/dd/yyyy) **01/01/2009** and ending (mm/dd/yyyy) **12/31/2009**

b. Check if applicable for NYS: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial filing <input type="checkbox"/> Final filing <input type="checkbox"/> Amended filing <input type="checkbox"/> NY registration pending	c. Name of organization <b>Bivona Child Advocacy Center</b>		d. Fed. employer ID no. (EIN) <b>03-0519569</b>
	e. NY State registration no. <b>20-39-74</b>		f. Telephone number <b>585 935-7800</b>
	Number and street (or P.O. box if mail not delivered to street address) Room/suite <b>275 Lake Ave.</b>	g. Email	
City or town, state or country and ZIP + 4 <b>Rochester, NY 14608</b>			

**2. Certification - Two Signatures Required**

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

a. President or Authorized Officer		<b>Mary Whittier</b>	<b>Executive Director</b>	<b>1/23/10</b>
b. Chief Financial Officer or Treas.		<b>Jon Aho</b>	<b>Treasurer</b>	

**3. Annual Report Exemption Information**

a. **Article 7-A** annual report exemption (Article 7-A registrants and dual registrants)  
Check  if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 **and** the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.

**NOTE:** An organization may claim this exemption if no PFR or FRC was used **and** either: 1) it received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from other sources did not exceed \$25,000 **or** 2) it received all or substantially all of its contributions from one government agency to which it submitted an annual report similar to that required by Article 7-A.

b. **EPTL** annual report exemption (EPTL registrants and dual registrants)  
Check  if gross receipts did not exceed \$25,000 **and** assets (market value) did not exceed \$25,000 at any time during this fiscal year.

For EPTL or Article 7-A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.  
**Do not submit a fee, do not complete the following schedules and do not submit any attachments to this form.**

**4. Article 7-A Schedules**

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? ...  Yes\*  No  
\* If "Yes", complete Schedule 4a.

b. Did the organization receive government contributions (grants)? .....  Yes\*  No  
\* If "Yes", complete Schedule 4b.

**5. Fee Submitted:** See last page for **summary of fee requirements.**

Indicate the filing fee(s) you are submitting along with this form:		Submit only one check or money order for the total fee, payable to "NYS Department of Law"
a. Article 7-A filing fee .....	\$ <u>25.</u>	
b. EPTL filing fee .....	\$ <u>250.</u>	
c. <b>Total fee</b> .....	\$ <u>275.</u>	

**6. Attachments** - For organizations that are not claiming annual report exemptions under both laws, see last page for required attachments ➡ ➡ ➡



# Bivona Child Advocacy Center

## 5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
----------------------------------	------------------

- **Article 7-A** Calculate the Article 7-A filing fee using the table in **part a** below. The EPTL filing fee is \$0.
- **EPTL** Calculate the EPTL filing fee using the table in **part b** below. The Article 7-A filing fee is \$0.
- **Dual** Calculate both the Article 7-A and EPTL filing fees using the tables in **parts a and b** below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee.

### a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than \$250,000	\$25
up to \$250,000 *	\$10

\* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

### b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

## 6. Attachments - Document Attachment Check-List

Check the boxes for the documents you are attaching.

<b>For All Filers</b>		
<u>Filing Fee</u>		
<input checked="" type="checkbox"/> Single check or money order payable to "NYS Department of Law"		
<u>Copies of Internal Revenue Service Forms</u>		
<input checked="" type="checkbox"/> IRS Form 990	<input type="checkbox"/> IRS Form 990-EZ	<input type="checkbox"/> IRS Form 990-PF
<input checked="" type="checkbox"/> All required schedules (including Schedule B)	<input type="checkbox"/> All required schedules (including Schedule B)	<input type="checkbox"/> All required schedules (including Schedule B)
<input type="checkbox"/> IRS Form 990-T	<input type="checkbox"/> IRS Form 990-T	<input type="checkbox"/> IRS Form 990-T

<b>Additional Article 7-A Document Attachment Requirement</b>
<u>Independent Accountant's Report</u>
<input checked="" type="checkbox"/> Audit Report (total support & revenue more than \$250,000)
<input type="checkbox"/> Review Report (total support & revenue \$100,001 to \$250,000)
<input type="checkbox"/> No Accountant's Report Required (total support & revenue not more than \$100,000)

**BIVONA CHILD ADVOCACY CENTER**

**FINANCIAL STATEMENTS**

**December 31, 2009**

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FINANCIAL STATEMENTS	
Balance Sheets	2
Statement of Activities	4
Statement of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7

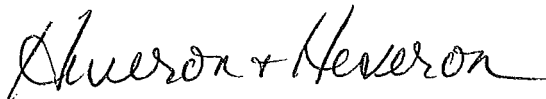
**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Bivona Child Advocacy Center  
Rochester, New York

We have audited the accompanying balance sheets of Bivona Child Advocacy Center (a nonprofit organization) as of December 31, 2009 and 2008 and the related statements cash flows for the years then ended, and the related statements of activities and functional expenses for the year ended December 31, 2009. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2008 financial statements where, in our report dated August 12, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we 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. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bivona Child Advocacy Center as of December 31, 2009 and 2008 and cash flows for the years then ended, and its results of its operations and changes in net assets and functional expenses for the year ended December 31, 2009 in conformity with accounting principles generally accepted in the United States of America.



Heveron & Heveron  
Certified Public Accountants

Rochester, New York  
June 02, 2010

**BIVONA CHILD ADVOCACY CENTER**  
**BALANCE SHEETS**  
**December 31, 2009 and 2008**

**ASSETS**

	<u>2009</u>	<u>2008</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 878,139	\$ 707,235
Accounts and Grants Receivable	66,065	106,570
Pledges Receivable	25,000	-
Prepaid Expenses	<u>7,922</u>	<u>10,919</u>
Total Current Assets	<u>977,126</u>	<u>824,724</u>
 <u>Property and Equipment</u>		
Furniture and Fixtures	23,930	23,930
Leasehold Improvements	22,349	8,174
Website Development	31,861	-
Computer Equipment	12,195	-
Less: Accumulated Depreciation and Amortization	<u>(13,951)</u>	<u>(2,010)</u>
Net Property and Equipment	<u>76,384</u>	<u>30,094</u>
 <u>Other Assets</u>	<u>10,000</u>	<u>10,000</u>
 TOTAL ASSETS	 <u><u>\$1,063,510</u></u>	 <u><u>\$ 864,818</u></u>

## LIABILITIES AND NET ASSETS

	<u>2009</u>	<u>2008</u>
<u>Current Liabilities</u>		
Accounts Payable	\$ 9,680	\$ 30,699
Accrued Expenses	18,744	10,498
Refundable Advances	<u>17,750</u>	<u>21,450</u>
	.	.
Total Current Liabilities	<u>46,174</u>	<u>62,647</u>
<u>Net Assets</u>		
Unrestricted	991,257	797,171
Temporarily Restricted	<u>26,079</u>	<u>5,000</u>
Total Net Assets	<u>1,017,336</u>	<u>802,171</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$1,063,510</u>	<u>\$ 864,818</u>

See Independent Auditors' Report and Notes to Financial Statements.

**BIVONA CHILD ADVOCACY CENTER**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended December 31, 2009**  
**(With Comparative Totals For The Year Ended December 31, 2008)**

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>Totals</u>	
			<u>2009</u>	<u>2008</u>
<u>Support and Revenue</u>				
Contributions	\$ 132,039	\$ -	\$ 132,039	\$ 140,054
Foundations	7,000	-	7,000	36,000
Grants	293,389	25,000	318,389	314,658
Partner Agency Fees	39,290	-	39,290	36,184
Special Events	265,930	1,079	267,009	234,260
Less: Direct Expenses	(55,601)	-	(55,601)	(47,049)
Summit	28,860	-	28,860	-
Less: Direct Expenses	(20,213)	-	(20,213)	-
Miscellaneous Income	1,200	-	1,200	-
Investment Income	3,606	-	3,606	10,358
Net Assets Released from Restriction	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
Total Support and Revenue	<u>700,500</u>	<u>21,079</u>	<u>721,579</u>	<u>724,465</u>
<u>Expenses</u>				
Program Services	421,181	-	421,181	324,894
Supporting Services:				
Management and General	52,439	-	52,439	47,287
Fundraising Expenses	<u>32,794</u>	<u>-</u>	<u>32,794</u>	<u>25,443</u>
Total Expenses	<u>506,414</u>	<u>-</u>	<u>506,414</u>	<u>397,624</u>
Excess of Support and Revenue Over Expenses	194,086	21,079	215,165	326,841
Net Assets - Beginning of Year	<u>797,171</u>	<u>5,000</u>	<u>802,171</u>	<u>475,330</u>
Net Assets - End of Year	<u>\$ 991,257</u>	<u>\$ 26,079</u>	<u>\$1,017,336</u>	<u>\$ 802,171</u>

See Independent Auditors' Report and Notes to Financial Statements.

**BIVONA CHILD ADVOCACY CENTER**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For The Year Ended December 31, 2009**  
**(With Comparative Totals For The Year December 31, 2008)**

	Program	Management	Fund	Totals	
	<u>Services</u>	<u>and General</u>	<u>Raising</u>	<u>2009</u>	<u>2008</u>
Salaries	\$ 206,274	\$ 17,547	\$ 11,531	\$ 235,352	\$ 187,241
Payroll Taxes	17,612	1,498	985	20,095	15,438
Employee Benefits	17,427	1,482	974	19,883	17,820
Rent	53,568	2,016	2,016	57,600	50,400
Marketing Expense	40,532	-	-	40,532	16,518
Professional Fees	10,645	7,486	537	18,668	12,262
Building Repairs and Maintenance	16,019	603	603	17,225	9,619
Training	16,267	-	-	16,267	12,557
Depreciation and Amortization	11,105	418	418	11,941	2,010
Miscellaneous	1,219	10,652	-	11,871	10,883
Travel and Meetings	11,309	-	-	11,309	8,877
Telephone and Communications	7,853	1,571	1,047	10,471	9,876
Printing and Copying	382	254	9,498	10,134	8,648
Supplies	1,425	6,068	1,775	9,268	10,338
Equipment Repairs and Maintenance	5,520	1,104	736	7,360	4,557
Postage and Delivery	536	1,609	2,543	4,688	4,752
Insurance	3,488	131	131	3,750	2,898
Program Evaluation	-	-	-	-	12,930
<b>Total Expenses</b>	<b>\$ 421,181</b>	<b>\$ 52,439</b>	<b>\$ 32,794</b>	<b>\$ 506,414</b>	<b>\$ 397,624</b>

See Independent Auditors' Report and Notes to Financial Statements.

**BIVONA CHILD ADVOCACY CENTER**  
**STATEMENTS OF CASH FLOWS**  
**For The Years Ended December 31, 2009 and 2008**

	<u>2009</u>	<u>2008</u>
<u>Cash Flow From Operating Activities</u>		
Excess of Support and Revenue Over Expenses	\$ 215,165	\$ 326,841
Noncash Expenses, Revenues, Losses and Gains:		
Depreciation and Amortization	11,941	2,010
Decrease/(Increase) In:		
Accounts and Grants Receivable	40,505	(22,904)
Pledges Receivable	(25,000)	-
Prepaid Expenses	2,997	(668)
Other Assets	-	344
Increase/(Decrease) In:		
Accounts Payable	(21,019)	26,429
Accrued Expenses	8,246	3,045
Refundable Advances	<u>(3,700)</u>	<u>10,171</u>
Net Cash Flow Provided By Operating Activities	<u>229,135</u>	<u>345,268</u>
<u>Cash Flow From Investing Activities</u>		
Purchase of Property and Equipment	<u>(58,231)</u>	<u>(32,104)</u>
Cash Flow Used By Investing Activities	<u>(58,231)</u>	<u>(32,104)</u>
Net Increase in Cash and Cash Equivalents	170,904	313,164
Cash and Cash Equivalents - Beginning of Year	<u>707,235</u>	<u>394,071</u>
Cash and Cash Equivalents - End of Year	<u>\$ 878,139</u>	<u>\$ 707,235</u>

See Independent Auditors' Report and Notes to Financial Statements.

**BIVONA CHILD ADVOCACY CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

Bivona Child Advocacy Center (the Organization) is a not-for-profit organization established to coordinate and provide services and support to meet the needs of child victims of sexual or physical abuse and their families at a single and safe, child-friendly facility located in Rochester, New York. The center is committed to reducing trauma, promoting accountability, and fostering healing.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation

In accordance with accounting principles generally accepted in the United States of America, the Organization reports information regarding its financial position and activities according to the existence and nature of donor restrictions in three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. There were no permanently restricted net assets at December 31, 2009 and 2008.

The Organization also records contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and nature of any donor restrictions.

Accounting principles generally accepted in the United States of America allow the Organization to treat as unrestricted any restricted revenue where the restrictions are met in the same year. The Organization has elected to follow that reporting method. As a result, all activities in which restrictions are met are recorded in the Unrestricted Net Asset class.

The following are descriptions of the Organization's net asset classifications:

Unrestricted: Operating net assets include unrestricted resources that are available for the general support of the Organization's operations.

Temporarily Restricted: Temporarily restricted net assets include resources from contributions where use by the Organization is subject to donor restrictions that expire with the passage of time or by actions of the Organization.

When donor restrictions from prior years expire, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

**BIVONA CHILD ADVOCACY CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2009**  
**(Continued)**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Temporarily restricted net assets were restricted for the following purposes at December 31:

	2009	2008
Time Restriction	\$ 25,000	\$ 5,000
Various	1,079	-
Total	\$ 26,079	\$ 5,000

Revenue Recognition

A portion of the Organization's revenue is derived from grants. Amounts received but not yet earned are reported as deferred revenue.

Funding sources may, at their discretion, amend the grant and contract amounts. In addition, reimbursement for expenses or return of funds, or both, may be requested as a result of noncompliance by the Organization with the terms of the grants and contracts. The Organization records such amendments, reimbursements, and returns of funds as an adjustment to revenue in the year of the amendment.

Contributions

Contributions are recorded at the time of receipt or when evidence of a non-conditional promise to give has been received. Promises subject to conditions are not recorded as income until those conditions have been met. Contributions that are expected to be received in future years are recorded at their present value. Contributions are recorded as unrestricted unless they are subject to donor restrictions or are required to be used or expected to be received in future years.

Income Taxes

The Internal Revenue Service has determined that the Organization is qualified as a charity exempt under Section 501(c)(3) of the Internal Revenue Code, and has also determined that the Organization is publicly supported. As a result, no provision for federal or state income taxes has been made.

**BIVONA CHILD ADVOCACY CENTER  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009  
(Continued)**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes (Continued)

FASB ASC #740, *Income Taxes*, requires entities to disclose in their financial statements the nature of any uncertainties in their tax position. Tax years including 2006 and later are subject to examination by tax authorities. Areas that IRS and state tax authorities consider when examining tax returns of a charity include, but may not be limited to, tax-exempt status and the existence and amount of unrelated business income. The Organization does not believe that it has any uncertain tax positions with respect to these or other matters, and has not recorded any unrecognized tax benefits or liability for penalties or interest.

The Organization is not aware of any circumstances or events that make it reasonably possible that tax benefits may increase or decrease within 12 months of the date of these financial statements.

Accounts and Grants Receivable

Accounts and grants receivable are stated at the amount management expects to collect. Amounts that management believes to be uncollectible, after collection efforts have been completed, are written off. In addition, management evaluates the need for and, if appropriate, provides an allowance to reduce receivables to amounts management expects will be collected. Management determined that no allowances were necessary at December 31, 2009 and 2008.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed using the straight-line method based on the estimated useful lives of the assets, as follows.

	<u>Years</u>
Leasehold Improvements	7
Furniture and Fixtures	7
Computer Equipment	3

Depreciation expense amounted to \$5,746 and \$2,010 for the years ended December 31, 2009 and 2008, respectively.

Website development costs are being amortized on the straight line method over three years. Amortization expense amounted to \$6,195 for the year ended December 31, 2009. There was no amortization expense incurred for the year ended December 31, 2008.

**BIVONA CHILD ADVOCACY CENTER  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2009  
(Continued)**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Cash and Cash Equivalents

Cash and cash equivalents include all cash on hand and in banks, which, at times, may exceed federally insured limits. The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Organization has not experienced any losses in these accounts and does not believe it is exposed to any significant credit risk with respect to cash and cash equivalents.

Cash and cash equivalents consisted of the following at December 31:

	<u>2009</u>	<u>2008</u>
Petty Cash/Cash Held for Change	\$ 2	\$ 100
Checking	22,666	17,460
Savings	208,551	118,855
Certificate of Deposit	<u>646,920</u>	<u>570,820</u>
Total	<u>\$ 878,139</u>	<u>\$ 707,235</u>

Refundable Advances

Refundable advances consists of amounts received prior to a special event. The related revenue is recognized as of the date of the event.

Use of Estimates in the Preparation of Financial Statements

Accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the amounts of assets and liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Actual results could vary from those estimates.

Functional Expenses

The costs of providing the various program services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program, management and general, and fundraising categories.

**BIVONA CHILD ADVOCACY CENTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2009**  
**(Continued)**

**NOTE 2 - COMMITMENTS**

Bivona Child Advocacy Center is obligated under a non-cancelable operating lease for facilities. This lease expires April 2014. Annual lease payments of \$1 are due May 1st of each year. The agreement provides that the lessor will pay real estate taxes and basis utility payments. The Organization has estimated the fair market value of the rental space, with 7,500 square feet, at \$4,200 per month for the years ended December 31, 2009 and 2008. Revenue recognized due to this agreement totaled \$50,400 for the years ended December 31, 2009 and 2008. This lease was amended in 2009 to include rent of \$900 per month for additional space. The Organization also sub-leases some of their space to other organizations with a similar mission on an annual basis.

Future minimum lease payment commitments are as follows:

<u>Year</u>	<u>Amount</u>
2010	\$ 10,800
2011	10,800
2012	10,800
2013	10,800
2014	3,600

**NOTE 3 - DONATED SERVICES AND GOODS**

The Organization receives donated services that, although substantial, do not meet the criteria for recording as revenue and expense under accounting principles generally accepted in the United States of America. During 2009 and 2008, approximately 210 and 95 active volunteers provided 4,063 and 1,145 hours of service, respectively.

**NOTE 4 - LINE OF CREDIT**

Bivona Child Advocacy Center has a line of credit with a maximum authorization of \$35,000. Advances against this line bear interest at 1% above the current bank prime rate. There was no amount outstanding at December 31, 2009 and 2008.

**BIVONA CHILD ADVOCACY CENTER  
NOTES TO FINANCIAL STATEMENTS**

**December 31, 2009**

**(Continued)**

**NOTE 5 - RETIREMENT PLAN**

The Organization adopted a Simple IRA retirement plan during 2009. Employees who received \$5,000 in compensation during any one prior year are eligible to participate. The plan allows employees to make contributions and also provides for employer contributions. The Organization makes contributions for each covered employee equal to 3% of their gross wages. Employer contributions of \$2,384 were made during the year ended December 31, 2009.

**NOTE 6 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 02, 2010, which is the date the statements were available for issuance.