

**CHAVES COUNTY CASA
PROGRAM**

**AUDITED FINANCIAL STATEMENTS
JUNE 30, 2017 & 2016**

CHAVES COUNTY CASA PROGRAM

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CHAVES COUNTY CASA PROGRAM

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William T. Barrett, CPA

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Chaves County CASA Program

I have audited the accompanying statement of financial position of Chaves County CASA Program a New Mexico (a nonprofit organization) as of June 30, 2017 & 2016 and the related statements of activities, functional expenses and cash flow for the years then ended. The financial statements are the responsibility of management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit 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 audit provides 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 Chaves County CASA Program as of June 30, 2017 & 2016 and the results of operation and cash flow for the years then ended, in conformity with generally accepted accounting principles of the United States.

William T. Barrett, CPA

Santa Fe, New Mexico
January 21, 2018

CHAVES COUNTY CASA PROGRAM

Statement of Financial Position

As of June 30, 2017 2016

	2017	2016
ASSETS		
Cash and cash equivalents	\$ 63,539	\$ 70,830
Short Term Investments	85,080	13,340
Accounts receivable (Note 3)	98,993	305,674
Prepaid Expenses	8,986	6,813
Property and equipment (Note 2)	257,391	227,576
Accumulated depreciation	<u>(187,458)</u>	<u>(162,420)</u>
TOTAL ASSETS	<u>\$ 326,531</u>	<u>\$ 461,813</u>
LIABILITIES		
Accounts payable	\$ 4,131	\$ 24,916
Accrued payroll, taxes, benefits	<u>67,369</u>	<u>67,601</u>
TOTAL LIABILITIES	\$ 71,500	\$ 92,517
NET ASSETS		
Unrestricted net assets	<u>255,031</u>	<u>369,296</u>
TOTAL NET ASSETS	<u>\$ 255,031</u>	<u>\$ 369,296</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 326,531</u>	<u>\$ 461,813</u>

The notes to the Financial Statements are an integral part of these statements

CHAVES COUNTY CASA PROGRAM

Statement of Activities

For the year ended June 30, 2017 2016

	2017	2016
UNRESTRICTED NET ASSETS		
Support and Revenue:		
Grants	\$ 21,500	\$ 33,500
Contributions	420,904	519,187
Program	1,009,837	1,152,294
Interest/Dividends	2,372	1,239
Unrealized Gains/(Losses)	680	(1,703)
Total Unrestricted Support and Revenue	<u>\$ 1,455,293</u>	<u>\$ 1,704,517</u>
Expenses		
Program Services	\$ 1,381,951	\$ 1,495,754
Management and general	98,632	117,892
Fundraising	<u>77,858</u>	<u>90,430</u>
Total Expenses	\$ 1,558,441	\$ 1,704,076
Increase (Decrease) in Unrestricted Net Assets	-\$ 103,148	\$ 441
Total Net Increase/(Decrease) in Unrestricted Net Assets	-\$ 103,148	\$ 441
Net Assets at beginning of year	369,296	391,976
Prior period adjustment	(11,117)	(23,121)
Net Assets at end of year	<u>\$ 255,031</u>	<u>\$ 369,296</u>

The notes to the Financial Statements are an integral part of these statements

CHAVES COUNTY CASA PROGRAM

Statement of Cash Flows

For the year ended June 30, 2017 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in net assets	-\$ 103,148	\$ 441
Adjustment to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation/Amortization	25,038	9,587
(Increase) decrease in operating assets:		
Accounts receivable	206,681	(279,812)
Prepaid Expenses	(2,173)	(807)
Prior Period Adj	(11,117)	(23,121)
Increase (decrease) in operating liabilities:		
Accounts payable	(21,017)	37,150
Net Cash Provided (Used) by Operating Activities	<u>\$94,264</u>	<u>(\$256,562)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property and equipment	<u>\$ (29,815)</u>	<u>\$ 49,066</u>
Net Cash Provided (Used) by Investing Activities	\$ (29,815)	\$ 49,066
CASH FLOWS FROM FINANCING ACTIVITIES		
Short-term debt	\$ -	\$ -
Funds transfer	- 71,740	-
Net Cash Provided (Used) by Financing Activities	\$ (71,740)	\$ -
Net Increase (Decrease) in Cash and Cash Equivalents	(\$7,291)	(\$207,496)
Beginning Cash and Cash Equivalents	<u>70,830</u>	<u>278,326</u>
Ending Cash and Cash Equivalents	<u>\$ 63,539</u>	<u>\$ 70,830</u>

The notes to the Financial Statements are an integral part of these statements

CHAVES COUNTY CASA PROGRAM

Statement of Functional Expenses
For year ended June 30, 2017

	Program Services	Management and General	Fund- raising	Total
Compensation and related expenses:				
Salaries	\$ 878,568	\$ 57,298	\$ 19,099	\$ 954,965
Benefits	56,663	3,695	1,232	61,590
Payroll taxes	76,412	4,983	1,662	83,058
	<u>\$ 1,011,643</u>	<u>\$ 65,977</u>	<u>\$ 21,993</u>	<u>\$ 1,099,613</u>
Accounting Services	\$ -	\$ 8,385	\$ -	\$ 8,385
Appreciation	23,620		2,625	26,245
Auto	14,471			14,471
Bank	-	1,979	-	1,979
Conference Expenses	31,199	-		31,199
Consulting Services	21,588	-	-	21,588
Depreciation	25,038	-	-	25,038
Equipment	3,526	-	-	3,526
Fundraising			50,207	50,207
Insurance	29,988	-	-	29,988
Internet		1,485		1,485
Meals/Meetings	-			-
Memberships		1,065		1,065
Miscellaneous	-			-
Office	-	6,122	680	6,802
Postage	-	2,882	320	3,202
Printing	-	3,070	341	3,411
Program	142,902		-	142,902
Rent	53,773	5,975	-	59,748
Repairs	5,023			5,023
Telephone	13,539	1,692	1,692	16,923
Training	-	-	-	-
Volunteer	5,641			5,641
	<u>\$ 1,381,951</u>	<u>\$ 98,632</u>	<u>\$ 77,858</u>	<u>\$ 1,558,441</u>

The notes to the Financial Statements are an integral part of the statements

CHAVES COUNTY CASA PROGRAM

Statement of Functional Expenses
For year ended June 30, 2016

	Program Services	Management and General	Fund- raising	Total
Compensation and related expenses:				
Salaries	\$ 919,215	\$ 60,000	\$ 20,000	\$ 999,215
Benefits	56,919	3,715	1,238	61,872
Payroll taxes	100,492	6,559	2,186	109,237
	<u>\$ 1,076,626</u>	<u>\$ 70,274</u>	<u>\$ 23,424</u>	<u>\$ 1,170,324</u>
Accounting Services	\$ -	\$ 8,127	\$ -	\$ 8,127
Appreciation	26,401		2,933	29,334
Auto	11,083			11,083
Bank	-	3,439	-	3,439
Conference Expenses	70,508	-		70,508
Consulting Services	-	-	-	-
Depreciation	9,587	-	-	9,587
Equipment	5,794	-	-	5,794
Fundraising			59,409	59,409
Insurance	22,107	-	-	22,107
Internet		2,031		2,031
Meetings	12,225			12,225
Memberships		1,480		1,480
Miscellaneous	3,498			3,498
Office		13,692	1,521	15,213
Postage		3,817	424	4,241
Printing		7,580	842	8,422
Professional Services	18,762			18,762
Program	164,640		-	164,640
Rent	50,173	5,575	-	55,748
Repairs	3,345			3,345
Telephone	15,008	1,876	1,876	18,760
Travel	-	-	-	-
Volunteer	5,997			5,997
	<u>\$ 1,495,754</u>	<u>\$ 117,891</u>	<u>\$ 90,429</u>	<u>\$ 1,704,076</u>

The notes to the Financial Statements are an integral part of the statements

Chaves County CASA Program

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

Note 1 Nature of Activities and Significant Accounting Policies

Mission Statement

The Chaves County CASA Program provides a powerful voice and support for abused, neglected, and vulnerable children and their families.

Vision

All children deserve a safe, loving, forever home.

All people shall be treated with dignity.

We are servant leaders

CASA is Court Appointed Special Advocates, an innovative organization advocates who speak up for abused, neglected, and sexually molested children who are at risk of falling through the cracks of the overburdened court system. The program was founded in 1987 by Judge Alvin F. Jones. CASA recruits, trains, and supervises citizen volunteers who investigate the abused child's home conditions, advocate for the child in court, and monitor the child's situation to prevent further abuse. CASA has also developed a continuum of innovative programs that serve our community's vulnerable youth. Last year **Chaves County CASA served over 2200 children.**

The goal of the CASA Program is to provide a powerful voice for every abused, neglected, high risk, or sexually molested child in our community. Chaves County CASA has the following services in order to reach its goal of advocating for **every** abused child in the system:

***Abuse and Neglect Project**

Provide powerful volunteer advocacy for children who are in the custody of the Department of Children, Youth and Families due to abuse or neglect.

***Domestic Violence & Custody Project**

Advocacy for at risk children caught in domestic violence cases and custody disputes that include accusations of abuse, neglect, or sexual molestation.

***Intensive Youth Advocacy**

Court Advocacy for juveniles who are at risk including, abused or neglected children, mentally ill children, runaways, and truant. Provide leadership Program for male teens, Girl's Circle for middle and high school girls, and Alternative Education program for drop out, expelled, and long term suspended youth.

Chaves County CASA Program

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

Note 1 Nature of Activities and Significant Accounting Policies

Vision (Continued)

***Supervised Access & Visitation Services**

Supervised visitations and custody exchanges in a safe and comfortable, structured and fun setting

CASA Kids Store

New and unused items for needy children and families in crisis

Transitions

Life Books and support for children leaving foster care

Kinship Care

Support for caregivers of child relatives and resources for children of incarcerated parents.

Courthouse Dogs

Highly trained service/facility helps to reduce trauma in children.

Play Therapy

Mediation

***Nurturing Parenting Classes**

Child Advocacy Centers – Chaves County and Artesia

RAP – Referral and Assessment Program

Family Navigation and Education Services

CASA receives and is dependent upon funding from the State of New Mexico Fifth Judicial Court, New Mexico CYFD, Chaves County, The United Way, and grants, awards and contributions received from governmental, for profit entities, non-profit entities and the general public.

Basis of Accounting

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

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements for Not-For-Profit Organizations. Under SFAS No. 117, CASA is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Chaves County CASA Program

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

Estimates

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

Donation of Property and Equipment

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. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expiration of donor restrictions when the donated or accrued assets are placed in service as instructed by the donor. The organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Income Taxes

CASA 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 purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Note 2 Property and Equipment

Property and equipment consist of furniture and equipment. Depreciation is computed using the straight line methods.

Leasehold Improvements	\$ 46,097
Vehicles	123,188
Furniture & Fixtures	93,373
Accumulated Depreciation	<u>(187,458)</u>
Net Property and Equipment	\$ 75,200

Chaves County CASA Program

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

Note 3 Accounts Receivable

State of New Mexico	\$ 61,737
Voca	13,759
Other	<u>23,497</u>
Total Accounts Receivable	\$ 98,993

The organization does not set up a reserve for doubtful accounts as these accounts are government agencies and have never not been paid.

Note 4 Retirement Plan

CASA offers full time employees the opportunity to participate in a Section 403(b) salary deferral plan up to a maximum of \$10,000 per year. CASA contributes to this plan based on available funds. For the year ended 6/30/17 employer contributions were \$10,000.

Note 5 Accrued Liabilities

Accrued Vacation	\$ 49,705
Payroll Deduction Liability	<u>21,795</u>
Total	\$ 71,500

Note 6 Funding Sources

Funding Source: State General Fund \$90,000

Grant Name: Forensic Interview and Family Advocacy Services
State General Funds

Grant Number: 16-690-19083-2

RFP Number: 15-690-60-12056

Funding Source: Fifth Judicial District Court \$44,650

Grant Name: Administrative Office of the Courts (AOC)

Grant Number: 2017-0326

Funding Source: Fifth Judicial District Court \$93,873

Grant Name: Administrative Office of the Courts (AOC)

Grant Number: 2017-0389

Chaves County CASA Program

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

Note 6 Funding Sources-(Continued)

Funding Source: Governor's Initiative \$261,000

Grant Name: Child Advocacy Center

Grant Number: 60-690-15-13180AC-2

RFP Number: 60-690-15-13180

Funding Source: NM State General Fund and Federal Funds \$76,663

Grant Name: Family Navigation and Education Services

Grant Number: 16-690-19327-2

RFP Number: 16-690-15-12535

Funding Source: City of Roswell \$50,000

Grant Name: Child Advocacy Center

Funding Source: Eddy County \$67,500

Grant Name: Artesia Advocacy Center

Funding Source: New Mexico Children's Alliance \$11,640

Grant Name: Children's Advocacy Center

Funding Source: Crime Victim Reparation Commission \$30,000

Grant Name: VOCA

Grant Number: 2015-VA-GX-0053

Subgrantee Number: 2016-VA-504

Funding Source: Crime Victim Reparation Commission \$57,375

Grant Name: VOCA

Grant Number: 2015-VA-GX-0053

Subgrantee Number: 2016-VA-410

Funding Source: Chaves County \$24,000

Grant Name: DWI

Grant Number: A-14-026

Funding Source: Chaves County \$104,375

Grant Name: Youth Advocacy, Alternative Education, and Circle Programs

Grant Number: A-16-008

Funding Source: NM State General Fund \$85,000

Grant Name: JCC

Grant Number: 16-690-19492-1

RFP Number: 60-690-15-13251AB 13

Chaves County CASA Program

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2017

Note 7 Donated Services

During the year ended June 30, 2017, CASA benefitted from volunteers who provided numerous hours advocating for abused and neglected children in Chaves County. No amounts have been reflected in the financial statements for these donated services.