

**CHAVES COUNTY CASA  
PROGRAM**

**AUDITED FINANCIAL STATEMENTS  
JUNE 30, 2014 & 2013**

# CHAVES COUNTY CASA PROGRAM

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# CHAVES COUNTY CASA PROGRAM

## BOARD OF TRUSTEES

President	Licia Hillman
Vice-President	Rosemary Hinkle
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Past President	Mary Bell
Members	Frank Coggins Justin Ellis Tommy Krumland Brett Leach Mike McLeod Kim Parker-Guerrero Cindy Ragdale Mary Salazar Dyanna Treat
Volunteer Rep	Bill Jones
Executive Director	Carrie-Leigh Cloutier

# **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, 2014 & 2013 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, 2014 & 2013 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  
November 6, 2014

# Chaves County CASA Program

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2014

### Note 1 Nature of Activities and Significant Accounting Policies

#### Nature of Activities

Chaves County CASA Program (CASA) is a non-profit organization organized in Chaves County, New Mexico in 1989. CASA, Court Appointed Special Advocates, recruits, trains, and supervises volunteers who are appointed by a judge to provide a powerful voice in juvenile dependency proceedings on behalf of abused, neglected, and sexually molested children. Specifically, CASA provides the following services, which are reported as program services in the Statement of Functional Expenses: (1) services to children who are in custody of the Department of Children, Youth and Families due to abuse or neglect, (2) custody services for at risk children caught in custody disputes including accusation of abuse, neglect, or sexual molestation and victims of domestic violence, (3) juvenile services for at risk abused and neglected children, mentally ill children, runaways and truants. CASA staff and volunteers investigate the abused child's living conditions, advocate for child in court, and monitor the child's situation to prevent further abuse. In addition, CASA provides supervised access and visitation, mediation and mentoring services. CASA has an Intensive Youth Advocacy Program that includes Girls Circle and Boys Leadership Lifeskills Classes and a credit recovery program for expelled middle school students. There is a CASA Kids store for foster parents to shop in for free through donations from the community. CASA also provides a Lifebooks to children who are adopted, a leading Courthouse Dogs program, Kinship Care Center, Nurturing Parenting classes, Sand Tray Therapy, Engage 18 class for transitioning youth and a RAP(referral & assessment program) for teens.

Technical assistance, publications, legislative advocacy, and support services are available to CASA through the State of New Mexico and National CASA organizations.

CASA receives and is dependent upon funding from the State of New Mexico Fifth Judicial (sp) 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.

# Chaves County CASA Program

## NOTES TO THE FINANCIAL STATEMENTS June 30, 2014

### 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.

### 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.

# Chaves County CASA Program

## NOTES TO THE FINANCIAL STATEMENTS June 30, 2014

### Note 2 Property and Equipment

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

Leasehold Improvements	\$ 18,485
Vehicles	67,047
Furniture & Fixtures	71,919
Accumulated Depreciation	<u>(149,632)</u>
<b>Net Property and Equipment</b>	<b>\$ 7,819</b>

### Note 3 Accounts Receivable

District Court	\$.. 6,969
VOCA	2,980
AVS	3,333
AOC	4,633
Other	323
<b>Total Accounts Receivable</b>	<b>\$ 18,238</b>

The organization does not set up a reserve for doubtful accounts as these accounts are government agencies and have never not 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 \$6,000 per year. CASA contributes to this plan based on available funds. For the year ended 6/30/14 employer contributions were \$5,000.

### Note 5 Accrued Liabilities

Accrued Vacation	\$ 33,532
Payroll Deduction Liability	0
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<b>Total</b>	<b>\$ 33,532</b>

# **Chaves County CASA Program**

## **NOTES TO THE FINANCIAL STATEMENTS**

**June 30, 2014**

### **Note 6 Donated Services**

During the year ended June 30, 2014, 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.



**CHAVES COUNTY CASA PROGRAM**

Statement of Functional Expenses  
For year ended June 30, 2013

	Program Services	Management and General	Fund- raising	Total
Compensation and related expenses:				
Salaries	\$ 398,383	\$ 29,458	\$ 18,309	\$ 446,150
Benefits	39,610	2,929	1,820	44,359
Payroll taxes	34,183	2,528	1,571	38,282
	<u>\$ 472,176</u>	<u>\$ 34,915</u>	<u>\$ 21,700</u>	<u>\$ 528,791</u>
Accounting Services	\$ -	\$ 7,464	\$ -	\$ 7,464
Appreciation	9,919		509	10,428
Auto	6,798			6,798
Bank	-	92	-	92
Conference Expenses	9,645	-		9,645
Consulting Services	12,002	-	-	12,002
Depreciation	10,630	-	-	10,630
Equipment	7,993	-	78	8,071
Insurance	13,978	-	-	13,978
Interest		1,196		1,196
Meals	6,805			6,805
Memberships		645		645
Miscellaneous	8,076			8,076
Office	6,310	1,406	4,229	11,945
Postage	1,002	550	1,320	2,872
Printing	713	3,280	1,485	5,478
Program	22,865		8,732	31,597
Rent	32,173	3,575	-	35,748
Repairs	991			991
Telephone	7,387	931	1,000	9,318
Travel	5,714	-	1,413	7,127
Volunteer	5,129			5,129
	<u>\$ 640,306</u>	<u>\$ 54,054</u>	<u>\$ 40,466</u>	<u>\$ 734,826</u>

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