

HALL - DAWSON CASA PROGRAM, INC.

GAINESVILLE, GA

FINANCIAL STATEMENTS  
(Including supplemental material)

FOR THE YEAR ENDED

December 31, 2019

HALL-DAWSON CASA PROGRAM, INC.

GAINESVILLE, GA

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-14
SUPPLEMENTARY INFORMATION	
Budget Comparison Schedule	15
Schedule of State Awards Expended	16

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Hall-Dawson CASA Program, Inc.  
Gainesville, Georgia

We have audited the accompanying financial statements of Hall-Dawson CASA Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Hall-Dawson CASA Program, Inc. as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The budget comparison schedule on page 15 and schedule of state awards expended on page 16 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Alexander Almand & Bangs, LLP*

Alexander, Almand & Bangs, LLP  
Gainesville, Georgia  
July 23, 2020

HALL-DAWSON CASA PROGRAM, INC.  
 STATEMENTS OF FINANCIAL POSITION  
 For the Year Ended December 31, 2019

ASSETS

CURRENT ASSETS

Cash and cash equivalents - unrestricted - Note 9	\$	363,680
Cash and cash equivalents - restricted - Note 9, 12 and 16		19,744
Accounts receivable - grants - Note 2		109,165
Accounts receivable - other - Note 3		47,720
Prepaid expenses		8,673
Total current assets		548,982

NON-CURRENT ASSETS

Long-term investments		441,484
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PROPERTY AND EQUIPMENT

Furniture and equipment	\$	48,193	
Building		710,809	
Land		200,000	
Accumulated depreciation		(213,218)	
Total property and equipment		745,784	

TOTAL ASSETS		\$ 1,736,250
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$	5,596
Due to June Jam - Note 16		3,053
Due to related entity - Note 12		8,345
Accrued payroll and payroll liabilities		9,328
Accrued compensated absences - Note 6		23,711
Capital leases payable - current - Note 8		4,822
Total current liabilities		54,855

NET ASSETS

With donor restrictions - Note 15		54,171
Without donor restrictions - board designated reserve - Note 5		441,484
Without donor restrictions		1,185,740
Total net assets		1,681,395

TOTAL LIABILITIES AND NET ASSETS		\$ 1,736,250
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The accompanying notes are an integral part of these financial statements.

HALL-DAWSON CASA PROGRAM, INC.  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND SUPPORT</b>			
Direct public support	\$ 67,302	\$ 10,733	\$ 78,035
Indirect public support	49,008	35,092	84,100
Grants - Note 10	441,383	-	441,383
Total public support	<u>557,693</u>	<u>45,825</u>	<u>603,518</u>
Special events revenue:			
Partnership income	71,540	-	71,540
Casablanca & June Jam	71,055	13,899	84,954
Costs of direct benefits to donors	(16,895)	-	(16,895)
Net special events revenue	<u>125,700</u>	<u>13,899</u>	<u>139,599</u>
In-kind contributions - Note 11	139,081	-	139,081
Net earnings from investment - Note 5	69,583	-	69,583
Interest	22	-	22
Other Income	3,096	-	3,096
Net assets released from restrictions	46,682	(46,682)	-
Total other revenue	<u>258,464</u>	<u>(46,682)</u>	<u>211,782</u>
Total revenues and support	<u>941,857</u>	<u>13,042</u>	<u>954,899</u>
<b>EXPENSES</b>			
Program services	656,925	-	656,925
Management and general	68,102	-	68,102
Fundraising	48,977	-	48,977
Total expenses	<u>774,004</u>	<u>-</u>	<u>774,004</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u>167,853</u>	<u>13,042</u>	<u>180,895</u>
<b>NET ASSETS, beginning of year</b>	<u>1,459,371</u>	<u>41,129</u>	<u>1,500,500</u>
<b>NET ASSETS, end of year</b>	<u>\$ 1,627,224</u>	<u>\$ 54,171</u>	<u>\$ 1,681,395</u>

The accompanying notes are an integral part of these financial statements.

HALL-DAWSON CASA PROGRAM, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2019

	Program Services	Management and General	Fundraising	Total
<b>EXPENSES</b>				
Advertising	\$ 1,580	\$ 165	\$ 123	\$ 1,868
Bank and credit card fees	-	564	-	564
Building maintenance and repairs	9,622	1,002	750	11,374
Conferences	10,716	-	-	10,716
Depreciation	21,019	2,189	1,638	24,846
Dues and subscriptions	7,576	789	590	8,955
Equipment	1,381	145	108	1,634
Fundraising	-	-	11,534	11,534
Insurance	28,589	2,977	2,228	33,794
Interest	-	293	-	293
Legal and accounting	-	16,300	-	16,300
Miscellaneous	1,701	900	-	2,601
Payroll fees	1,975	205	154	2,334
Postage	973	101	76	1,150
Printing	317	33	25	375
Professional development	1,872	194	146	2,212
Retirement	11,855	1,235	923	14,013
Salaries	348,815	36,328	27,180	412,323
Special needs	5,526	-	-	5,526
Supplies	3,261	340	254	3,855
Taxes - payroll	26,613	2,772	2,073	31,458
Telephone and utilities	10,072	1,049	785	11,906
Travel	5,002	521	390	5,913
Volunteer recognition	19,379	-	-	19,379
In-kind goods and services - Note 11	139,081	-	-	139,081
<b>TOTAL EXPENSES</b>	<b>\$ 656,925</b>	<b>\$ 68,102</b>	<b>\$ 48,977</b>	<b>\$ 774,004</b>

The accompanying notes are an integral part of these financial statements.

HALL-DAWSON CASA PROGRAM, INC.  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Excess of support and revenues over expenses	\$ 180,895
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	24,846
(Gain) loss on investments	(69,583)
(Increase) decrease in assets:	
Accounts receivable - grants	(11,563)
Accounts receivable - other	4,488
Prepaid expenses	(1,704)
Increase (decrease) in liabilities:	
Accounts payable	(5,824)
Due to other entities	4,576
Accrued payroll liabilities	79
Accrued compensated absences	<u>(2,596)</u>
Net cash provided by (used in) operating activities	<u>123,614</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of fixed assets	(24,548)
Net cash provided by (used in) investing activities	<u>(24,548)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payments under capital lease obligation	<u>(2,887)</u>
Net cash provided by (used in) financing activities	<u>(2,887)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	96,179
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>287,245</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 383,424</u></u>
Amounts paid for:	
Interest	<u><u>\$ 293</u></u>

The accompanying notes are an integral part of these financial statements.



HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

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

**Organization**

Hall-Dawson CASA Program, Inc. (“the Organization”) is a non-profit corporation incorporated in April, 1993. Its purpose is to provide trained, screened, supervised community volunteers to advocate for the best interest of abused and neglected children in Juvenile Court deprivation proceedings in Hall County and in Dawson County.

**Basis of Accounting**

The financial statements are prepared on the accrual basis in conformity with generally accepted accounting principles.

**Basis of Presentation**

Accounting Standards require the Organization to report information regarding its financial position and activities by net asset class. In order to ensure the observance of restrictions placed on the use of resources, the accounts of the Organization are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and the changes therein are classified and reported as follows:

*Net Assets without Donor Restrictions* which have no donor-imposed restrictions, and are fully available at the discretion of the Organization’s management and board of directors to utilize in any of its programs or supporting services.

*Net Assets with Donor Restrictions* are subject to donor-imposed restrictions that will be met by actions of the Organization and/or the passage of time or those which do not expire.

When a donor restriction is met or otherwise expires by passage of time, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

The Organization follows the policy of reporting donor-imposed restricted contributions and endowment income whose restrictions are met within the same fiscal year as net assets without donor restrictions. The same policy is followed for investment income and gains.

**Public Support and Revenue**

All contributions are considered to be available for net assets without donor restrictions unless specifically restricted by the donor. Restricted donations are considered net assets with donor restrictions. The main sources of direct public support are from local government grants, individual and corporate contributors, and investment income.

**Property and Equipment**

Property and equipment are valued at actual cost. Donated property and equipment is valued at fair market value at the date of donation. Depreciation is provided using the straight-line basis over the following useful lives:

Furniture and equipment	3 - 10	years
Building	39	years

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Equipment and furniture with a cost or fair value of less than \$ 1,000 are expensed.

HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Income Tax**

Hall-Dawson CASA Program, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for income taxes. The Internal Revenue Service has classified the organization as a publicly supported organization under sections 509(a)(1) and 170(b)(1)(A)(vi).

The Organization adopted FASB ASC 740, *Income Taxes Overall Disclosure, Unrecognized Tax Benefit Related Disclosures*, as of January 1, 2009. Management has established procedures to identify any unrecognized tax benefit. There were no unrecognized tax benefits for 2019.

**Cash and Cash Equivalents**

The Organization considers only cash accounts and certificates of deposit with original maturities of less than three months as cash equivalents. Certificates of deposit with original maturities greater than three months and remaining maturities less than one year are classified as “short-term investments.” Certificates of deposit with remaining maturities greater than one year are classified as “long-term investments.”

**Investments**

The Organization maintains investment funds at North Georgia Community Foundation. The investments consist of money market accounts and investments with American Funds. These investments are measured at fair value using the Level 1 fair value hierarchy measurement. The realized and unrealized gains or losses have been recorded as investment and interest income on the statement of activities.

**Recognition of Donated Support**

Volunteer services are vital to the continuation and the outreach of the program. Each volunteer receives specialized training to qualify as an advocate for children in the juvenile court system. Values are assigned to such services performed by volunteers because such services would otherwise be performed by salaried personnel at fair market value. Such values are reflected in the accompanying financial statements as both revenue and expense and represent the total contributed services for CASA for the years presented.

Non-cash donations of assets, property and equipment, and supplies are recorded as contributions at estimated fair market value at the date of donation. These donations are reported as increases in net assets without donor restrictions, unless donor-imposed restrictions apply. If donor-imposed restrictions apply, donated assets, property and equipment are reported as increases in net assets relative to the contribution restriction. Donated assets are released from restriction on the statement of activities as net assets released from restriction, with either the passage of time or satisfaction of the donor-imposed conditions.

**Advertising**

The Organization expenses advertising costs as incurred.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management’s estimates.

HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue and Revenue Recognition**

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

As of December 31, 2019, \$ 54,171 had conditions noted and all contributions have been recognized on the statements of activities.

The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place.

**Functional Expenses**

Expenses are reported as decreases in net assets. The costs of programs, management, and fundraisers are presented in summary on the statement of activities and in more detail on the statement of functional expenses. The statement of activities and statement of functional expenses report certain categories of expenses that are attributable to more than one program or function. Therefore, expenses require allocation on a reasonable basis that is consistently applied.

Certain costs have been allocated among program services and supporting services, based on the benefit received. The expenses, allocated on the basis of estimates of time and effort, include salaries, certain utilities, office and professional fees, training, and repairs. Because the main purpose of the Organization is accomplished through program services, a greater percentage of overall expenditures are allocated to programs. Management and general expenses include expenditures that are not directly identifiable to a specific program, fundraising, or development activity. Fundraising expenses are those expenditures directly associated with an activity as well as some personnel and other direct costs to carry out the activities.

**New Accounting Pronouncement**

On August 18, 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classifications, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

The Organization has adopted Accounting Standards Update (ASU) No. 2018-08 Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605) as management believes that standard improves the usefulness and understandability of the Organization's financial reporting.

HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Note 2 - GRANTS RECEIVABLE**

Grants receivable, all due within one year, consist of the following as of December 31, 2019:

Georgia CASA Grant	\$ 17,206
Georgia DHS Grant	21,076
CJCC VOCA Grant	<u>70,883</u>
Total	<u><u>\$ 109,165</u></u>

**Note 3 - OTHER ACCOUNTS RECEIVABLE**

Other accounts receivable consist of the following as of December 31, 2019:

Hall County	\$ 21,300
City of Gainesville	2,500
Dawson County	2,250
United Way - Hall	6,917
United Way - Dawson	2,124
Miscellaneous receivables and donations	<u>12,629</u>
Total	<u><u>\$ 47,720</u></u>

All receivables are due within one year. No allowance for estimated uncollectibles is reported as management believes the amount is fully collectible.

**Note 4 – AVAILABILITY AND LIQUIDITY**

The following represents the Organization’s financial assets at December 31, 2019:

Financial assets at year end:	
Cash and cash equivalents	\$ 383,424
Receivables	156,885
Investments	<u>441,484</u>
Total financial assets	<u><u>\$ 981,793</u></u>
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>54,171</u>
	<u>54,171</u>
Financial assets available to meet general expenditures over the next twelve months	<u><u>\$ 927,622</u></u>

As part of the Organization’s current liquidity management plan, the Organization has a goal to maintain financial assets to meet 180 days of normal operating expenses, which are on average, approximately \$ 350,000. In the event of an unanticipated liquidity need, the Organization feels there are enough financial assets to cover at least 1 year of necessary expenditures.

HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Note 5 - INVESTMENTS**

The fair value of financial assets and liabilities are measured according to the *Fair Value Measurements and Disclosures* topic of the FASB Accounting Standards Codification. Fair value is required to be evaluated and adjusted according to the following valuation techniques.

Level 1 – Fair value is determined using quoted market prices in active markets for identical assets and liabilities.

Level 2 – Fair value is determined using quoted market prices in active markets for similar assets and liabilities.

Level 3 – Fair value is determined using unobservable market prices in a market that is typically inactive.

All investments are in the Level 1 category and are considered board designated funds and classified as long-term investments. These funds totaled \$ 441,484 for the year ended December 31, 2019. The assets mix for the long-term portion of the funds are 65% equity and 35% fixed income. These are considered board designated reserve funds.

During the year ended December 31, 2019, there were no contributions to the investment at North Georgia Community Foundation. Changes in the fair value of the investment for the year ended December 31, 2019 were as follows:

Investment return (net of expenses:)	
Dividends	\$ 20,256
Interest	14
Realized gains (losses)	8,066
Unrealized gains (losses)	45,655
Foundation fees	<u>(4,408)</u>
Net earnings from investment	<u>\$ 69,583</u>

**Note 6 – COMPENSATED ABSENCES**

The employees may carry forward any unused leave from year to year; however, if the employee resigns or is terminated, they may not be compensated for more than 160 hours. A liability of \$ 23,711 for 2019 has been recorded on the financial statements.

**Note 7 - EMPLOYEE BENEFIT PLAN**

The Organization adopted a 403(b) retirement plan in January of 1998 in which full-time employees are eligible for participation. The Organization made discretionary contributions of 4% of total salaries for 2019. These contributions amounted to \$ 14,013 in 2019.

HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Note 8 – CAPITAL LEASE**

Capital lease payable consists of the following as of December 31, 2019:

Capital lease payable to DPI Lease, \$ 265 monthly which includes location tax. The lease is for 48 months and expires in September 2020. The estimated fair market value at the end of the lease is \$ 2,500.

	\$ 4,822
Current portion - principal	<u>(4,822)</u>
Long term portion	<u><u>\$ -</u></u>

Debt will mature as follows as of December 31, 2019:

Year Ending	Principal	Interest	Total
12/31/2020	<u>4,822</u>	<u>133</u>	<u>4,955</u>
Total	<u><u>\$ 4,822</u></u>	<u><u>\$ 133</u></u>	<u><u>\$ 4,955</u></u>

**Note 9 - CONCENTRATIONS OF CREDIT RISK**

The Organization maintains its demand deposits at various financial institutions. For 2019 there was \$ 120,424 that was uninsured exceeding the federally insured limit of \$ 250,000.

**Note 10 – GRANT REVENUE**

The Organization received grants and contributions from various sources that are for specific purposes as to their use. These revenues are considered exchange transactions and presented as unrestricted revenues and grants. The statement of activities discloses these separately from other revenue.

Grant revenues are as follows for December 31, 2019:

Georgia CASA Grant	\$ 68,308
VOCA Grant	292,985
Georgia DHS Grant	<u>80,090</u>
Total	<u><u>\$ 441,383</u></u>

HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Note 11 – IN-KIND REVENUE**

In-kind revenue consists of the following:

	December 31,
Donations in-kind consist of the following as of December 31, 2019:	
Program Services	
Volunteer services	\$ 122,221
Other donated services and items	5,520
Volunteer mileage	<u>11,340</u>
Total In-kind recognized	<u>\$ 139,081</u>

The volunteer services are recognized according to FASB ASC 958 - 605, Not for Profit Entities, Revenue Recognition. All volunteers must undergo specialized training to become a court appointed special advocate. The Organization receives clothing, toys and other items donated for the children. These items have not been recorded because they cannot be reasonably estimated and do not relate to the mission of the Organization.

**Note 12 – RELATED PARTY TRANSACTION - JOINT BUILDING PROJECT**

As of December 31, 2008, the Organization had an agreement with the non-profit Edmonson - Telford Center to build a two-unit condominium to house both agencies. The Board of Directors estimated that the cost of the 7,140 sq. ft building after in-kind donations would be \$ 1,200,000 of which the Organization would pay for \$ 600,000 of the cost. The building was completed and jointly occupied by the Organization and Edmonson-Telford Center in June, 2009.

The completed building basis is \$ 693,297, with additional cost of signage in 2010 in the amount of \$ 2,591. Building in-kind of \$ 117,729 was recognized in 2009 for contributed land, materials, and services received. This includes land at a fair market value of \$ 200,000 that was contributed to the Organization from the Edmondson - Telford Center.

As of December 31, 2019, the joint bank account balance was \$ 16,691 of which ½ or \$ 8,345 was due to the Edmonson-Telford Center and is considered restricted cash.

**Note 13 – ADVERTISING EXPENSE**

Advertising costs amounted to \$ 1,868 for the year ended December 31, 2019.

**Note 14 – DEPRECIATION EXPENSE**

Depreciation expense amounted to \$ 24,846 for the year ended December 31, 2019.

HALL – DAWSON CASA PROGRAM, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2019

**Note 15 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions included the following as of December 31, 2019:

Restricted for future use:	
Building Contributions	\$ 10,737
Cash - building fund	8,346
Receivable from Hall County	21,300
Receivable from Dawson County	2,250
Receivable from United Way - Hall County	6,917
Receivable from City of Gainesville	2,500
Receivable from United Way - Dawson County	<u>2,125</u>
	<u>\$ 54,175</u>

**Note 16 – JUNE JAM FUNDRAISER**

In 2010, the Organization opened a bank account for the June Jam fundraising concert, of which it is the major recipient of the proceeds. The funds remaining after expenses belong to a third party to disburse to other recipients. Since Hall – Dawson CASA does not have rights to these funds they are considered restricted funds and shown on the balance sheet under the heading “Cash and cash equivalents - restricted”, with an offsetting liability shown under the heading “Due to June Jam”. The cash balance was \$ 3,053 at December 31, 2019.

**Note 17 – SUBSEQUENT EVENTS**

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, from April 3, 2020 to May 1, 2020 Governor Kemp ordered the closure of the physical location of every “non-essential” business. Potential impacts may include continued disruptions or restrictions on our employee’s ability to work and impairment of our ability to obtain contributions and volunteers. The future effects of these issues are unknown.

Subsequent to year end, the Organization applied for and was approved a \$ 16,900.00 loan under the Paycheck Protection Program created as part of the relief efforts related to COVID-19 and administered by the Small Business Administration. The loan accrues interest at 1.00%, but payments are not required to begin for six months after funding of the loan. The Organization is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. The loan is uncollateralized and is fully guaranteed by the Federal government.

Management has evaluated subsequent events through July 23, 2020, the date the financial statements were available to be issued.



HALL-DAWSON CASA PROGRAM, INC.  
 BUDGET COMPARISON SCHEDULE  
 For the Year Ended December 31, 2019

PUBLIC SUPPORT & REVENUES	Actual	Budget	Over/(Under) Budget
Direct public support	\$ 78,035	\$ 68,875	\$ 9,160
Indirect public support	84,100	89,600	(5,500)
Government contracts and grants	441,383	370,528	70,855
Fundraising	156,494	154,990	1,504
Other Income	3,117	-	3,117
Investment earnings	69,583	-	69,583
<b>TOTAL PUBLIC SUPPORT &amp; REVENUES</b>	<b>832,712</b>	<b>683,993</b>	<b>148,719</b>
<b>EXPENSES</b>			
Advertising	1,868	2,650	(782)
Bank and credit card fees		750	(750)
Building maintenance and repairs	11,374	22,000	(10,626)
Computer upgrades	81	1,500	(1,419)
Conferences	10,716	10,000	716
Depreciation	24,846	-	24,846
Dues	8,955	8,500	455
Equipment	1,632	5,000	(3,368)
Finance	564	-	564
Fundraising	28,428	14,500	13,928
Insurance	33,795	33,375	420
Interest	293	-	293
Legal and accounting	16,300	16,000	300
Miscellaneous	900	-	900
Payroll fees	2,334	2,800	(466)
Postage	1,150	1,500	(350)
Printing	375	1,000	(625)
Professional development	2,213	3,200	(987)
Program expense	1,620	1,548	72
Retirement	14,013	18,095	(4,082)
Salaries	412,323	452,384	(40,061)
Special needs	5,526	11,000	(5,474)
Supplies	3,855	5,000	(1,145)
Taxes - payroll	31,458	36,191	(4,733)
Telephone and utilities	11,906	12,500	(594)
Travel	5,913	7,000	(1,087)
Volunteer recognition	19,379	17,500	1,879
<b>TOTAL EXPENSES</b>	<b>651,817</b>	<b>683,993</b>	<b>(32,176)</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 180,895</b>	<b>\$ -</b>	<b>\$ 180,895</b>

The accompanying notes are an integral part of this schedule.

HALL-DAWSON CASA PROGRAM, INC.  
SCHEDULE OF STATE AWARDS EXPENDED  
For the Year Ended December 31, 2019

CONTRACT NAME/NUMBER	<u>Cash Received</u>	<u>Expenditures</u>	<u>Due From State</u>
US Department of Justice Bureau of Justice Assistance Pass-Through from State Criminal Justice Coordinating Council VOCA Victim Assistance Grant Program			
2019-2020 / C18-8-381	\$ -	\$ 70,883	\$ 70,883
2018-2019 / C17-8-100	222,102	222,102	-
2018-2019 / C17-8-100 - Prior Receivable	<u>53,515</u>	<u>-</u>	<u>-</u>
TOTAL VOCA Victim Assistance Grant Program	<u>275,617</u>	<u>292,985</u>	<u>70,883</u>
Georgia Department of Human Services Promoting Safe and Stable Families (PSSF) Program			
2019 -2020/DHS Contract # 42700-040C-PSSF-20-004	-	21,076	21,076
2018 -2019/DHS Contract # 42700-040C-PSSF-19-101 -	59,014	59,014	-
2018 -2019/DHS Contract # 42700-040C-PSSF-19-101 - Prior Receivable	<u>10,191</u>	<u>-</u>	<u>-</u>
TOTAL PSSF Program	<u>69,205</u>	<u>80,090</u>	<u>21,076</u>
Georgia Department of Human Services Georgia Court Appointed Special Advocates, Inc.			
2019-2020	-	17,206	17,206
2018-2019	51,102	51,102	-
2018-2019 - Prior Receivable	<u>33,896</u>	<u>-</u>	<u>-</u>
TOTAL GEORGIA CASA	<u>84,998</u>	<u>68,308</u>	<u>17,206</u>
TOTALS FOR VOCA, PSSF & GEORGIA CASA	<u><u>\$ 429,820</u></u>	<u><u>\$ 441,383</u></u>	<u><u>\$ 109,165</u></u>

The accompanying notes are an integral part of this schedule.