

CASA of West Cenla, Inc.
DERIDDER, LOUISIANA

FINANCIAL STATEMENTS
June 30, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-12-05

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John A. Windham, CPA

A Professional Corporation

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
CASA of West Cenla, Inc.
DeRidder, Louisiana

I have audited the accompanying statement of net assets of CASA of West Cenla, Inc. (a nonprofit organization) as of June 30, 2004, and the related statement of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of West Cenla, Inc. as of June 30, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated, November 4, 2004, on my consideration of CASA of West Cenla, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, contracts, and grants. That report is an integral part of an audit performed with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

CASA of West Cenla, Inc., has not presented management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statement.



DeRidder, Louisiana
November 4, 2004

BASIC FINANCIAL STATEMENTS

Statement of Net Assets
June 30, 2004

ASSETS	
Cash and cash equivalents	\$ 8,552
Receivables:	
TANIF grant	12,035
Capital assets, net	9,296
Total assets	<u>\$ 29,883</u>
LIABILITIES	
Accounts payable	\$ 683
Payroll taxes payable	659
Due to judge's funds	4,000
Total liabilities	<u>\$ 5,342</u>
NET ASSETS	
Invested in capital asset	\$ 9,296
Unrestricted	15,245
Total net assets	<u>\$ 24,541</u>
 Total liabilities and net assets	 <u>\$ 29,883</u>

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended June 30, 2004

	Net (Expenses) Revenues and Changes in Net Assets
	Program Services
	\$ (1,832)

	Program Revenues
	Operating Grants and Contributions
	\$ 159,855

	Expenses
	\$ 161,687

Program Services:
Court Appointed
Special Advocate

General revenues:
Fundraising
Miscellaneous

	6,028
	154
	6,182
	4,350
	25,533
	\$ 29,883

Total general revenues
Change in net assets

Net assets at beginning of year
Net assets at end of year

The accompanying notes are an integral part of the statement.

Balance Sheet
June 30, 2004

ASSETS

Cash and cash investments	\$	8,552
Receivables		
TANIF grant		12,035
Capital assets, net of accumulated depreciation		9,296
Total assets	\$	29,883

LIABILITIES AND FUND BALANCES

Liabilities:		
Accounts payable	\$	683
Payroll taxes payable		659
Due to judge's funds		4,000
Total liabilities	\$	5,342
Fund Balances:		
Unrestricted	\$	24,541
Total liabilities and fund balances	\$	29,883

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2004

Revenues	
Intergovernmental:	
TANIF grant funds	\$ 121,738
National CASA grant	31,500
Public support:	
Friends of CASA	5,117
Fundraisers	6,028
Inkind donations	1,500
Other revenues	155
Total revenues	<u>\$ 166,038</u>
Expenditures	
Current operating:	
Personnel	\$ 119,868
Travel and conferences	6,654
Operating services	3,828
Operating supplies	9,637
Other cost	15,276
Training	2,753
Inkind	1,500
Depreciation	2,172
Total expenditures	<u>\$ 161,688</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 4,350</u>
Fund balances at beginning of year	<u>25,533</u>
Fund balances at end of year	<u>\$ 29,883</u>

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
For the Year Ended June 30, 2004

Cash flows from operating activities:	
Cash received from grants	\$ 156,300
Cash received from contributions	5,272
Cash received from fundraisers	6,028
Cash payments for program activities	(39,099)
Cash payments to employees for services	(119,515)
Net cash provided by operating activities	<u>\$ 8,986</u>
Cash flows from capital and related financing activities:	
Acquisition and construction of capital assets	\$ (3,950)
Retirement of debt	(1,000)
Net cash used by capital and related financing activities	<u>\$ (4,950)</u>
Net increase (decrease) in cash and cash investments	\$ 4,036
Cash and Cash investments, July 1	<u>4,516</u>
Cash and Cash investments, June 30	<u>\$ 8,552</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement of Cash Flows
For the Year Ended June 30, 2004

Reconciliation of net income from operations
to net cash provided by operating activities:

Net income from operations	\$	4,350
Adjustments to reconcile income (loss) from operations to net cash provided by operating activities:		
Depreciation	\$	2,172
Change in assets and liabilities:		
Decrease in grants receivable		3,062
Increase in payroll taxes payable		203
Decrease in accounts payable		(801)
Net cash provided by operating activities	\$	<u>8,986</u>
		(Concluded)

The accompanying notes are an integral part of this statement.

CASA OF WEST CENLA, INC.
DERIDDER, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ending June 30, 2004

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

GASB Statement no. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, CASA of West Cenla, Inc. is considered the primary government.

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the activities of CAS of West Cenla, Inc. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not property included among program revenues are reported instead as general revenues.

(a) Organization

CASA of West Cenla, Inc. (Court Appointed Special Advocate of West Cenla, Inc.) is a Louisiana non-profit corporation. This corporation is organized and it shall be operated exclusively for charitable, religious, and educational purposes, within the meaning of Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, including for purposes, to purchase, acquire, hold, use, manage, alienate or encumber property of any kind, necessary and proper to advocate for and protect the best interest of abused, neglected, and dependent children; and the making of distributions to organizations that qualify as exempt organizations under section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future federal tax code.

(b) Method of Accounting

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

(c) Basic Programs

The basic programs of CASA of West Cenla, Inc. is to provide advocacy for abused and neglected children through committed, community, court-appointed volunteers so that each child's right to a safe and secure home is fulfilled.

(d) Income Taxes

The organization is qualified as an exempt organization under Section 501 (c) (3) of the Internal Revenue Code and is not subject to federal income tax. In addition, the organization has been determined by the Internal Revenue Service not to be a private foundation within Section 509 (a) of the Code.

CASA OF WEST CENLA, INC.
DERIDDER, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)

(e) Support and Revenue

All contributions and revenues received are considered to be available for unrestricted use unless specifically restricted by the donor.

(f) Fixed Assets

It is the Organization's policy to capitalize property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value.

(g) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful life of the asset, which ranges from 5-40 years. Depreciation expense for the year ended June 30, 2004 amounted to \$2,172.

(h) Cash and Cash Equivalents

The organization considers all short-term debt investments purchased with maturity of three months or less to be cash equivalents. Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts.

2. FIXED ASSETS AND DEPRECIATION

Fixed assets are included on the balance sheet net of accumulated depreciation. Depreciation of all exhaustible fixed assets is charged as an expense against operations. Depreciation is computed using the straight-line method.

A summary of the organization's assets follows:

Purchased Equipment	\$	12,564
Less: accumulated depreciation		<u>(3,268)</u>
Net	\$	<u>9,296</u>

3. DONATED FACILITIES, MATERIALS AND SERVICES

Donated materials, equipment, and use of facilities (if any) are reflected as contributions or fund raising support in the accompanying statements at their estimated values at the date of receipt. Donated services (if any) are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the organization. Volunteers also provided services throughout the year that are not recognized as contributions in the financial statements since the criteria for SFAS No. 116 are not met.

4. ECONOMIC DEPENDENCY

The organization receives a substantial portion of its total support from TANF (Temporary Assistance for Needy Families). During the period ended June 30, 2004, CASA of West Cenla, Inc. received \$121,738 in grant support which represents 73% of total support.

CASA OF WEST CENLA, INC.
DERIDDER, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Concluded)

5. FUNDING

CASA of West Cenla, Inc. receives funds from the National CASA organization. These monies are used to provide compensation for the executive director of CASA of West Cenla, Inc. The funds received for the year ended June 30, 2004 amounted to \$31,500.

6. RECEIVABLES

The following is a summary of receivables for June 30, 2004:

Class of Receivable

Grants:

TANF (Temporary Assistance for Needy Families)	\$	12,035
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7. ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 2004:

Class of Payable

Accounts	\$	683
Payroll taxes		659
Total	\$	<u>1,342</u>

8. CHANGES IN NOTES PAYABLE

The following is a summary of the note payable at June 30, 2004:

Notes Payable		
at June 30, 2003	\$	5,000
Additions		-
Principal payments		<u>(1,000)</u>
Notes Payable		
at June 30, 2004	\$	<u>4,000</u>

The note payable is comprised of the following:

Promissory Note – Beauregard Parish District Court
\$5,000 Promissory note payable to the order of Beauregard Parish District Court. This money was loaned to the organization interest free by the District Judge as start up funds for the program. At this point the loan repayment is under the discretion of the District Judge.

John A. Windham, CPA

A Professional Corporation

1620 North Pine Street
DeRidder, LA 70634
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Directors
CASA of West Cenla, Inc.
DeRidder, Louisiana

I have audited the financial statements of CASA of West Cenla, Inc., (a nonprofit organization), as of and for the year ended June 30, 2004 and have issued my report thereon dated November 4, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether CASA of West Cenla, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered CASA of West Cenla, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Casa of West Cenla, Inc.
Board of Directors
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This report is solely intended for the information and use of the Board of Directors, CASA of West Cenla, Inc.'s management, others within the organization and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties, although under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink that reads "John M. Windham, CPA". The signature is written in a cursive style with a large initial "J" and "W".

DeRidder, Louisiana
November 4, 2004