

CASA of Lafourche, Inc.



Annual Report on Financial Statements

For the Year Ended December 31, 2024

CASA OF LAFOURCHE, INC.

For the Year Ended December 31, 2024

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STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
CASA of Lafourche, Inc.

We have audited the accompanying financial statements of CASA of Lafourche, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the CASA of Lafourche, Inc. as of December 31, 2024, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of CASA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplemental Schedule of Grant Income and Operating Cost and the Schedule of Compensation, Benefits and Other Payments to Agency Head, are presented for purposes of additional analysis and are not a required part of the above 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 taken as a whole.



STAGNI & COMPANY, LLC

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2025 on our consideration of the internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Stagni & Company

Thibodaux, Louisiana
June 16, 2025



STAGNI & COMPANY, LLC

CASA of Lafourche, Inc.

Statement of Financial Position

December 31, 2024

ASSETS

Cash and cash equivalent	\$ 154,401
Investments	152,208
Grants receivable	18,130
Capital assets, net of accumulated depreciation	<u>4,341</u>

Total assets	<u><u>\$ 329,080</u></u>
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LIABILITIES

Accounts payable and accrued liabilities	\$ 1,184
Compensated Absences	<u>-</u>
Total liabilities	<u>1,184</u>

NET ASSETS

Without donor restrictions	260,740
With donor restrictions	<u>67,156</u>
Total net assets	<u>327,896</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 329,080</u></u>
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See Accompanying Notes to the Financial Statements.

CASA of Lafourche, Inc.
Statement of Activities
For the Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	TOTAL
REVENUE AND OTHER SUPPORT:			
Fund-raising activities	\$ 31,588	\$ -	\$ 31,588
Grants - corporate & private foundations	50,100	-	50,100
General Donations	13,405	-	13,405
Miscellaneous & Interest	19,823	-	19,823
Grant - governmental	-	262,498	262,498
Satisfaction of restrictions	244,368	(244,368)	-
<i>Total revenue and other support</i>	<u>359,284</u>	<u>18,130</u>	<u>377,414</u>
EXPENSES:			
<i>Program services:</i>			
Court appointed special advocate	266,286	-	266,286
<i>Support services:</i>			
Management and general	72,976	-	72,976
Fund-raising expense	11,167	-	11,167
<i>Total support services</i>	<u>84,143</u>	<u>-</u>	<u>84,143</u>
<i>Total Expenses</i>	350,429	-	350,429
<i>Change in Net Assets</i>	8,855	18,130	26,985
NET ASSETS			
Beginning of year	251,885	49,026	300,911
End of year	<u>\$ 260,740</u>	<u>\$ 67,156</u>	<u>\$ 327,896</u>

See Accompanying Notes to the Financial Statements.

CASA of Lafourche, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2024

Cash flows from operating activities

Increase (decrease) in net assets	\$ 26,985
Adjustments to reconcile net assets to net cash provided by operating activities:	
Depreciation	1,569
Changes in assets and liabilities:	
(Increase) decrease in grants receivable	5,494
Increase (decrease) in accounts payable	(2,354)
Increase (decrease) in compensated absences	(9,130)
<i>Net cash provided by operating activities</i>	<u>22,564</u>

Cash flows from operating activities

Purchase of capital assets	<u>-</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	22,564

Cash and cash equivalents

Beginning of year	<u>284,045</u>
End of year	<u><u>\$ 306,609</u></u>

See Accompanying Notes to the Financial Statements.

CASA of Lafourche, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2024

	<i>PROGRAM SERVICES</i>	<i>SUPPORT SERVICES</i>			
	<i>Court Appointed Special Advocate</i>	<i>Managment and General</i>	<i>Fund-raising</i>	<i>Total Support Services</i>	<i>Total Expenses</i>
Salaries & fringe benefits	\$ 107,665	\$ 29,504	\$ -	\$ 29,504	\$ 137,169
Administration - CASA AP	92,207	-	-	-	92,207
Supplies	346	1,071	-	1,071	1,417
Public Awareness	2,863	26	-	26	2,889
Training	-	557	-	557	557
Operating expense	57,030	32,151	-	32,151	89,181
Printing	181	44	-	44	225
Professional fees	727	7,168	-	7,168	7,895
Travel	5,267	886	-	886	6,153
Depreciation expense	-	1,569	-	1,569	1,569
Fundraising Programs	-	-	11,167	11,167	11,167
	<u>\$ 266,286</u>	<u>\$ 72,976</u>	<u>\$ 11,167</u>	<u>\$ 84,143</u>	<u>\$ 350,429</u>

See Accompanying Notes to the Financial Statements.

CASA OF LAFOURCHE, INC.
Notes to the Financial Statements
For the Year Ended December 31, 2024

INTRODUCTION

CASA of Lafourche, Inc. (a nonprofit organization) is a member of the National Court Appointed Special Advocate Association. Their mission is to be an independent and objective presence in the courts and to speak for the best interests of abused and neglected children of Lafourche Parish. CASA of Lafourche promotes and supports trained community volunteers to represent children and help secure for each child a nurturing, safe, and permanent home.

NOTE I SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described to enhance the usefulness of the financial statements to the reader. The financial statements of the CASA of Lafourche, Inc. (a nonprofit organization) have been prepared on the accrual basis; therefore, certain revenues and the related assets are recognized when awarded rather than when received and certain expenses are recognized when the obligation is incurred rather than when paid. These policies have been consistently applied in the preparation of the financial statements. The corporation has no capital stock.

A. BASIS OF PRESENTATION

The financial statements are prepared on the accrual basis, under which revenues are recorded when earned, and expenses are recorded when the liability is incurred. CASA of Lafourche, Inc is required to report information regarding its financial position and activities based on the absence or existence of donor or grantor-imposed restrictions as follows:

- *Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions or grantor restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These assets may be used at the discretion of the Organization’s management and board of directors.
- *Net assets with donor restrictions* – Net assets subject to donor or grantor imposed restrictions that may or will be met by either:
 - Incurring expenses satisfying the restricted purpose (purpose restricted) and or the passage of time or other events (time restricted),
or
 - Will never expire (perpetual in nature).

When a restriction expires, 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 restrictions.

CASA OF LAFOURCHE, INC.
Notes to the Financial Statements
For the Year Ended December 31, 2024

B. USE OF ESTIMATES

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

C. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, CASA considers all unrestricted highly liquid investments purchased with an original maturity of ninety days or less to be cash equivalents. There were no restricted cash or equivalents at year-end.

D. INVESTMENTS

Investments consist of certificates of deposit, mutual funds, and exchange-traded funds which do not meet CASA's definition of cash equivalents. The investments are carried at their fair values in the statement of financial position. The Organization's investment income and unrealized gains and losses are included in the changes in net assets in the accompanying statement of activities.

E. PROPERTY AND EQUIPMENT

Property and equipment purchased with an original cost of \$500 or more are reported at historical cost. Donations of property and equipment are recorded at their estimated fair value as of the date received. 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 expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment are depreciated using the straight-line method over their estimated useful lives as follows:

Equipment & furniture	5-10 years
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CASA OF LAFOURCHE, INC.
Notes to the Financial Statements
For the Year Ended December 31, 2024

F. REVENUE RECOGNITION

Contributions received are recorded as support with or without donor restrictions depending on the existence and/or nature of those restrictions. Contributions are recognized when the donor makes a promise to give that is in substance unconditional. 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.

Grant revenue is recognized as it is earned in accordance with approved contracts.

G. ADVERTISING

Advertising costs are expensed when incurred.

H. INCOME TAX STATUS

CASA of Lafourche, Inc. is exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code. In addition, the organization qualifies for the charitable contribution deduction under section 170 (b) (1) (A) and has been classified as an organization that is not a private foundation under Section 509 (a) (2). Accordingly, no provision for income taxes is made in the financial statements.

I. NATURE OF ACTIVITIES

CASA of Lafourche, Inc. is a nonprofit organization that provides trained volunteers as court appointed special advocates to serve as liaisons between the courts and children placed in foster care. The Organization is primarily supported through donor contributions, grants, and fund-raising events. In the current year, approximately 73% of the Organization's support is from a grant from the Louisiana Supreme Court for the *CASA AP Grant* which is funded with state revenues and federal pass-thru revenues from the *Temporary Assistance for Families in Need* (TANF) program.

J. EXPENSE ALLOCATION

The costs of providing the program and other activities have been summarized on a functional basis in the Statement of Activities. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

CASA OF LAFOURCHE, INC.
Notes to the Financial Statements
For the Year Ended December 31, 2024

K. CONTRIBUTED FACILITIES AND SERVICES

Donated services 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) required specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Many individuals volunteer their time and perform a variety of tasks that assist the Organization with the advocacy program throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under SFAS No. 116 were not met.

L. VACATION AND SICK LEAVE

Eligible employees will be granted paid vacation on the employee's anniversary date of each calendar year according to the following schedule.

Six months to one year	5 days
One to six years	10 days
Six years and up	15 days

An employee becomes eligible to receive vacation benefits when they have successfully completed the six months of continuous employment. The employee will accrue the vacation time each month. During the 6 months-1-year time period, the employee will accrue one-sixth of the 5 days for each month worked.

Similarly, during the 1-6-year time period, the employee will accrue one-twelfth of 10 days for each month worked. For the 6-years and up time period, the employee will accrue one-twelfth of 15 days for each month worked. In any of the time periods, the employee may use or "borrow" unearned vacation time that will be granted in that time period. Any employee who works over 40 hours in a work week is allowed to flex that time in within the work week or bank that time in a compensatory time (comp time) bank that must be used within a year.

Unused paid vacation granted pursuant to this policy and unused comp time is carried forward to the next calendar year. Likewise, upon termination, resignation or retirement, CASA will compensate employees for unused paid vacation and comp time. The total of unused paid vacation and comp time at year end that is recorded on the financial statements is \$0.

Eligible employees will be granted 40 hours per year sick leave after three months of employment. This is granted on their anniversary date. Sick leave is not accrued nor paid upon separation.

CASA OF LAFOURCHE, INC.
Notes to the Financial Statements
For the Year Ended December 31, 2024

M. SUBSEQUENT EVENTS

In accordance with FASB Accounting Standards Codification Topic 740 "*Subsequent Events*," events and transactions that occurred after the balance sheet date but before the financial statement were made available for potential recognition or disclosure in the financial statements must be evaluated. The subsequent events of the organization were evaluated through the date the financial statements were available to be issued (June 16, 2025).

NOTE II CONCENTRATION OF RISK

CASA's primary sources of support are from grants awarded by the state. Management is always seeking funding for the upcoming years through renewals of current grants as well as by applying for new grants; however, in the event the Organization is unable to secure additional funding, the financial position of the Organization could be significantly impacted. The organization's support through state grants totaled 73% of total revenue for the year.

NOTE III CASH AND INVESTMENTS

At year-end, CASA reported \$306,608 in book balances and \$316,154 of bank balances. The difference between book and bank balances is outstanding checks and deposits in transit at year end. These deposits are stated at cost, which approximates market. These deposits are secured from risk up to \$316,154 by federal depository insurance.

NOTE IV MANAGEMENT OF LIQUID RESOURCES

CASA of Lafourche is primarily funded by contributions that may contain restrictions. Those restrictions required that resources be used in a certain manner or in a future period. Therefore, CASA must maintain adequate resources to meet those responsibilities to its donors and certain financial assets may not be available for general expenditure within one year. As part of its liquidity management, CASA has a policy to structure its financial assets to be available general expenditures, liabilities, and other obligations become due. CASA also invests its cash in investments held by Edward Jones. The Board of Directors may occasionally designate amounts to its liquidity reserve that could be utilized in the event of an unanticipated liquidity need.

CASA OF LAFOURCHE, INC.
Notes to the Financial Statements
For the Year Ended December 31, 2024

NOTE V PROPERTY AND EQUIPMENT

Property and Equipment consisted of the following:

Historical Cost	\$ 23,481
Accumulated Depreciation	(19,140)
Net book value	\$ 4,341

There were no purchases of capital assets during the year and no assets were deleted. Depreciation expense for the year was \$1,569.

NOTE VI OPERATING LEASE

CASA entered into a commercial lease with HRD Properties, LLC, for an annual renewable lease, expiring and renewing on July 1, of each year. CASA may opt out if the lessee loses funding from the State of Louisiana and must do so with a written notice 90 days prior. Rent for this lease was \$3,550 monthly, payable on the first of the month. There were 12 payments made in 2024.

NOTE VII NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of:

CASA Grant receivable for program expenses	\$18,130
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NOTE VIII BOARD COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation was paid to any board member for the year.

NOTE IX LITIGATION AND CLAIMS

At the end of the year CASA of Lafourche had no litigation or claims pending.

CASA of Lafourche, Inc.

*Supplemental Schedule of Grant Income and Operating Costs - Louisiana
Supreme Court CASA AP Program
For the Year Ended December 31, 2024*

	<u>CASA AP</u>
Grant income	\$ 262,498
Expenditures:	
Program Services	
<i>Court Appointed Special Advocate</i>	
Salaries	82,761
Fringe	24,904
Professional fees	727
Operating expense	57,030
Travel	5,267
Training	2,863
Supplies	346
Printing/copy	181
Administration - TANF	92,207
Total expenditures	<u>266,286</u>
Change in net assets	<u>\$ (3,788)</u>

CASA of Lafourche, Inc.

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2024

Agency Head Name: Aimee Lemmon, Executive Director

Jan 1, 2024 - Feb 21, 2024

Purpose	Amount
Salary	\$17,936
Benefits-insurance	\$1,509
Benefits-retirement	\$0
Deferred compensation (contributions made by the agency)	\$0
Benefits-other (describe)	\$0
Car allowance	\$0
Vehicle provided by government (enter amount reported on W-2 adjusted for various fiscal years)	\$0
Cell phone	\$0
Dues	\$0
Vehicle rental	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$0
Registration fees	\$0
Conference travel	\$0
Housing	\$0
Unvouchered expenses (expample: travel advances, etc.)	\$0
Special meals	\$0
Other (including payments made by other parties on behalf of the agency head)	\$0

Karla Couvilton, Exec Dir

Feb 23 - March 29, 2024

\$3,511
\$997
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0

Reagan Traigle, Exec Dir

Apr 1 - Aug 1, 2024

\$16,528
\$1,671
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0

Cheryl Oubre, Exec Dir

Aug 1 - Dec 17, 2024

\$20,625
\$6,638
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0

Ashley Holy, Exec Dir

Dec 18 - Dec 31, 2024

\$2,238
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0

This form is used to satisfy the supplemental reporting requirement of R.S. 24:513(A)(3)



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Auditor's Report on Internal Control over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements performed in accordance with Government Auditing Standards

To the Board of Directors of
CASA of Lafourche, Inc.
Thibodaux, LA

We have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of the CASA of Lafourche, Inc. as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents and have issued our report thereon dated June 16, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

June 16, 2025
Thibodaux, Louisiana



STAGNI & COMPANY, LLC
