

**FIRST CIRCUIT COURT APPOINTED  
SPECIAL ADVOCATE PROGRAM**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of  
First Circuit CASA Program

We have reviewed the accompanying financial statements of First Circuit CASA Program (a South Dakota nonprofit organization) which comprise the statement of assets, liabilities, and net assets – modified cash basis as of December 31, 2019 and 2018, and the related statement of revenues, expenses and changes in net assets-modified cash basis functional expenses – modified cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for 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.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting

## **Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

## **Report on Supplementary Information**

The supplementary information is presented for purposes of additional analysis and is 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.

Mitchell, South Dakota  
January 21, 2020

**First Circuit Court Appointed Special Advocate Program**  
**Statement of Assets, Liabilities and Net Assets - Modified Cash Basis**  
**December 31, 2019 and 2018**

	2019	2018
<b>Assets</b>		
<b>Current Assets</b>		
Cash in Bank - Checking	\$ 170,529	\$ 149,191
Certificates of Deposit	41,042	40,173
Prepaid Rent	6,825	6,825
Prepaid Software Subscription	4,500	1,800
Rent Deposit	975	975
Prepaid Advertising	2,700	-
<b>Total Current Assets</b>	<b>226,571</b>	<b>198,964</b>
<b>Property and Equipment</b>		
Office Equipment	30,716	24,363
Less Accumulated Depreciation	(21,117)	(18,555)
<b>Net Property and Equipment</b>	<b>9,599</b>	<b>5,808</b>
	<b>\$ 236,170</b>	<b>\$ 204,772</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Retirement Payable	\$ -	\$ 632
Aflac Payable	-	13
<b>Total Current Liabilities</b>	<b>-</b>	<b>645</b>
<b>Net Assets</b>		
<b>Net Assets Without Restrictions</b>	<b>236,170</b>	<b>204,127</b>
	<b>\$ 236,170</b>	<b>\$ 204,772</b>

See accompanying notes to these statements.

**First Circuit Court Appointed Special Advocate Program**  
**Statement of Revenues, Expenses and Changes in Net Assets - Modified Cash Basis**  
**For the Years Ended December 31, 2019 and 2018**

	2019	2018
<b>Revenues</b>		
<b>Grants</b>		
VOCA	\$ 123,291	\$ 70,080
South Dakota CASA Commission	30,500	28,000
Court Improvement	19,200	22,000
Court Improvement - Extra	7,459	7,113
Other	6,000	6,786
National CASA	-	4,000
Fundraisers	82,352	66,076
Donations	38,096	32,366
Major Gifts	25,435	32,050
United Way	16,000	16,510
Non-Cash Donation	-	750
	<b>348,333</b>	<b>285,731</b>
<b>Total Revenues</b>		
 <b>Expenses</b>		
Program	206,907	142,006
Management and General	58,723	101,063
Fund Raising	51,597	20,947
	<b>317,227</b>	<b>264,016</b>
<b>Total Expenses</b>		
 <b>Other Income</b>		
Interest	937	696
	<b>937</b>	<b>696</b>
<b>Change in Net Assets</b>		
	<b>32,043</b>	<b>22,411</b>
 <b>Net Assets, Beginning of Year</b>	<b>204,127</b>	<b>181,716</b>
 <b>Net Assets, End of Year</b>	<b>\$ 236,170</b>	<b>\$ 204,127</b>

See accompanying notes to these statements.

**First Circuit Court Appointed Special Advocate Program  
Statement of Functional Expenses- Modified Cash Basis  
For the Years Ended December 31, 2019 and 2018**

				<u>2019</u>	<u>2018</u>
	Program Services	Management and General	Fundraising	Total	Total
Salaries and Wages	\$ 123,747	\$ 28,138	\$ 24,190	\$ 176,075	\$ 150,453
Health Insurance	16,167	8,083	2,695	26,945	16,739
Travel	18,887	2,085		20,972	14,762
Special Events			15,569	15,569	9,522
Payroll Taxes	9,045	2,057	1,768	12,870	11,125
Rent	5,850	4,680	1,170	11,700	8,525
Insurance	3,665	2,117	515	6,297	3,428
Training and Conferences	6,027			6,027	3,540
Software Expense	3,412	650	1,913	5,975	6,864
Radio/TV Ads	5,747			5,747	-
Leased Equip/Service Contract		4,236		4,236	4,267
Supplies	2,822	1,104		3,926	2,922
Utilities	1,952	1,561	390	3,903	1,626
Retirement	2,514	786	197	3,497	4,901
Direct Mail			2,721	2,721	1,916
Depreciation	1,281	1,281		2,562	2,874
Advertising and Public Relation	1,612			1,612	5,642
Professional Fees		1,323		1,323	1,050
Volunteers Appreciation	1,280			1,280	3,345
Telephone	655	328		983	949
Postage	376	94	469	939	1,209
Background Checks	913			913	886
Internet	400	200		600	610
Dues	555			555	694
Move				-	6,097
Repairs and Miscellaneous	-			-	70
<b>Total</b>	<u>\$ 206,907</u>	<u>\$ 58,723</u>	<u>\$ 51,597</u>	<u>\$ 317,227</u>	<u>\$ 264,016</u>

See accompanying notes to these statements.

## SUPPLEMENTARY INFORMATION

**First Circuit Court Appointed Special Advocate Program  
Schedule of Fundraisers Revenue  
For the Years Ended December 31, 2019 and 2018**

	2019	2018
CASA's Got Talent (formerly Cool Nights, Warm Hearts)	\$ 55,761	\$ 45,579
Baskets of Hope	10,586	11,746
Concert	4,914	1,469
July 4 Bash	4,800	-
Kash Kids	2,306	2,614
Corn Palace Challenge	2,295	2,260
Santa Pictures	700	736
Popcorn Balls	555	-
Charity Shoot Out	435	395
Jimmy Weber Concert	-	1,277
Total	<u>\$ 82,352</u>	<u>\$ 66,076</u>