

HALL - DAWSON CASA PROGRAM, INC.

GAINESVILLE, GA



FINANCIAL STATEMENTS
(Including supplemental material)

FOR THE YEARS ENDED
December 31, 2021 and 2020

HALL-DAWSON CASA PROGRAM, INC.

GAINESVILLE, GA

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Hall-Dawson CASA Program, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years 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 Hall-Dawson CASA Program, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 Hall-Dawson CASA Program, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

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 Hall-Dawson CASA Program, Inc.'s 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 Audits of 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, including omissions, 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 audits in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.

- 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 Hall-Dawson CASA Program, Inc.'s 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 Hall-Dawson CASA Program, Inc.'s 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 audits, significant audit findings, and certain internal control related matters that we identified during the audits.

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 16 and schedule of state awards expended on page 17 are 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. 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
Gainesville, Georgia
May 19, 2022

HALL-DAWSON CASA PROGRAM, INC.
STATEMENTS OF FINANCIAL POSITION

ASSETS	For The Years Ended December 31,	
	2021	2020
CURRENT ASSETS		
Cash and cash equivalents - unrestricted	\$ 350,151	\$ 391,669
Cash and cash equivalents - restricted	4,544	11,943
Grant receivable	83,706	90,144
Contributions receivable - current portion	56,355	42,166
Prepaid expenses	13,504	11,207
Total current assets	508,260	547,129
NON-CURRENT ASSETS		
Contributions receivable, net of current portions and discounts	15,000	-
Long-term investments	584,885	521,079
Total non-current assets	599,885	521,079
PROPERTY AND EQUIPMENT		
Furniture and equipment	50,101	51,298
Building	722,027	710,809
Land	200,000	200,000
Accumulated depreciation	(248,554)	(227,625)
Total property and equipment	723,574	734,482
TOTAL ASSETS	\$ 1,831,719	\$ 1,802,690
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 16,551	\$ 8,108
Deferred revenue	30,000	-
Due to June Jam	3,053	3,053
Due to related entity	745	4,445
Accrued payroll and payroll liabilities	11,529	8,647
Accrued compensated absences	29,132	34,661
Total current liabilities	91,010	58,914
NET ASSETS		
With donor restrictions	56,665	45,566
Without donor restrictions - board designated reserve	584,885	521,079
Without donor restrictions	1,099,159	1,177,131
Total net assets	1,740,709	1,743,776
TOTAL LIABILITIES AND NET ASSETS	\$ 1,831,719	\$ 1,802,690

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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Direct public support	\$ 230,183	\$ 33,500	\$ 263,683
Indirect public support	40,508	29,350	69,858
Grants	407,071	-	407,071
Total public support	<u>677,762</u>	<u>62,850</u>	<u>740,612</u>
In-kind contributions	110,909	-	110,909
Net earnings from investment	63,807	-	63,807
Interest	17	-	17
Gain (loss) on disposal of fixed assets	(398)	-	(398)
Net assets released from restrictions	51,751	(51,751)	-
Total other revenue	<u>226,086</u>	<u>(51,751)</u>	<u>174,335</u>
Total revenues and support	<u>903,848</u>	<u>11,099</u>	<u>914,947</u>
EXPENSES			
Program services	776,474	-	776,474
Management and general	72,878	-	72,878
Fundraising	68,662	-	68,662
Total expenses	918,014	-	918,014
INCREASE (DECREASE) IN NET ASSETS	<u>(14,166)</u>	<u>11,099</u>	<u>(3,067)</u>
NET ASSETS, beginning of year	<u>1,698,210</u>	<u>45,566</u>	<u>1,743,776</u>
NET ASSETS, end of year	<u>\$ 1,684,044</u>	<u>\$ 56,665</u>	<u>\$ 1,740,709</u>

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, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Direct public support	\$ 113,288	\$ 8,260	\$ 121,548
Indirect public support	46,522	32,861	79,383
Grants	392,111	-	392,111
Total public support	551,921	41,121	593,042
Special events revenue:			
Partnership income	81,900	-	81,900
Casablanca & June Jam	-	-	-
Costs of direct benefits to donors	-	-	-
Net special events revenue	81,900	-	81,900
In-kind contributions	80,563	-	80,563
Net earnings from investment	79,596	-	79,596
Interest	14	-	14
Gain (loss) on disposal of fixed assets	(2,747)	-	(2,747)
Other Income	16,900	-	16,900
Net assets released from restrictions	49,726	(49,726)	-
Total other revenue	224,052	(49,726)	174,326
Total revenues and support	857,873	(8,605)	849,268
EXPENSES			
Program services	665,894	-	665,894
Management and general	70,333	-	70,333
Fundraising	50,660	-	50,660
Total expenses	786,887	-	786,887
INCREASE (DECREASE) IN NET ASSETS	70,986	(8,605)	62,381
NET ASSETS, beginning of year	1,627,224	54,171	1,681,395
NET ASSETS, end of year	<u>\$ 1,698,210</u>	<u>\$ 45,566</u>	<u>\$ 1,743,776</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, 2021

	Program Services	Management and General	Fundraising	Total
EXPENSES				
Advertising	\$ 1,430	\$ 60	\$ -	\$ 1,490
Bank and credit card fees	-	942	-	942
Building maintenance and repairs	3,345	328	626	4,299
Conferences	2,612	-	-	2,612
Depreciation	22,418	2,022	2,062	26,502
Dues and subscriptions	10,438	942	960	12,340
Equipment	4,318	389	397	5,104
Fundraising	3,284	-	10,996	14,280
Insurance	52,884	4,771	4,864	62,519
Legal and accounting	-	15,602	-	15,602
Online services	1,980	-	-	1,980
Payroll fees	1,981	179	182	2,342
Postage	2,193	198	202	2,593
Printing	2,757	249	254	3,260
Professional development	716	64	64	844
Retirement	17,340	1,564	1,595	20,499
Salaries	456,041	41,140	41,945	539,126
Special needs	11,398	-	-	11,398
Supplies	3,421	309	315	4,045
Taxes - payroll	34,386	3,102	3,163	40,651
Telephone and utilities	9,377	846	863	11,086
Travel	1,893	171	174	2,238
Volunteer recognition	21,353	-	-	21,353
In-kind goods and services	110,909	-	-	110,909
TOTAL EXPENSES	\$ 776,474	\$ 72,878	\$ 68,662	\$ 918,014

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, 2020

	Program Services	Management and General	Fundraising	Total
EXPENSES				
Advertising	\$ 2,122	\$ 200	\$ 174	\$ 2,496
Bank and credit card fees	-	1,032	-	1,032
Building maintenance and repairs	1,573	148	129	1,850
Conferences	5,444	-	-	5,444
Depreciation	22,143	2,084	1,823	26,050
Dues and subscriptions	6,502	612	535	7,649
Equipment	485	46	40	571
Fundraising	-	-	4,956	4,956
Insurance	46,890	4,413	3,861	55,164
Legal and accounting	-	17,070	-	17,070
Miscellaneous	1,819	169	149	2,137
Payroll fees	2,064	194	170	2,428
Postage	1,185	111	98	1,394
Printing	1,176	111	97	1,384
Professional development	5,966	561	491	7,018
Retirement	12,951	1,219	1,067	15,237
Salaries	407,909	38,391	33,593	479,893
Special needs	7,122	-	-	7,122
Supplies	519	48	43	610
Taxes - payroll	30,247	2,847	2,491	35,585
Telephone and utilities	10,306	970	849	12,125
Travel	1,138	107	94	1,339
Volunteer recognition	17,770	-	-	17,770
In-kind goods and services	80,563	-	-	80,563
TOTAL EXPENSES	<u>\$ 665,894</u>	<u>\$ 70,333</u>	<u>\$ 50,660</u>	<u>\$ 786,887</u>

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

HALL-DAWSON CASA PROGRAM, INC.
STATEMENTS OF CASH FLOW

	For the Year Ended December 31,	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of support and revenues over expenses	\$ (3,067)	\$ 62,381
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	26,502	26,050
Net unrealized (gains) losses on investments	(34,564)	(53,931)
(Gain) loss on disposal of property, plant & equipment	398	2,747
(Increase) decrease in assets:		
Accounts receivable - grants	6,438	19,021
Accounts receivable - other	(29,189)	5,554
Prepaid expenses	(2,297)	(2,534)
Increase (decrease) in liabilities:		
Accounts payable	8,443	2,512
Deferred revenue	30,000	-
Due to other entities	(3,700)	(3,900)
Accrued payroll liabilities	2,882	(681)
Accrued compensated absences	(5,529)	10,950
Net cash provided by (used in) operating activities	(3,683)	68,169
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(15,991)	(17,495)
Purchase of investments	(29,243)	(25,664)
Net cash provided by (used in) investing activities	(45,234)	(43,159)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments under capital lease obligation	-	(4,822)
Net cash provided by (used in) financing activities	-	(4,822)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(48,917)	20,188
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	403,612	383,424
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 354,695	\$ 403,612
Amounts paid for:		
Interest	\$ -	\$ -

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

HALL – DAWSON CASA PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021 and 2020

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Hall-Dawson CASA Program, Inc. (“the Organization”) is a non-profit corporation incorporated in April, 1993. The purpose of the Organization 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 of accounting 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, 2021 and 2020

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 2021 and 2020.

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, 2021 and 2020

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Contributions, including promises to give (pledges), are recognized as revenue upon receipt and are considered to be unrestricted unless they are received with donor stipulations that limit their use either through purpose or time restrictions.

As of December 31, 2021, \$ 56,665 had conditions noted and all contributions have been recognized on the statements of activities. As of December 31, 2020, \$ 45,566 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, 2021 and 2020

Note 2 - GRANTS RECEIVABLE

Grants receivable (all current) consist of the following as of December 31:

	2021	2020
Georgia CASA Grant	\$ 17,206	\$ 17,206
Georgia DHS Grant	5,513	12,377
CJCC VOCA Grant	60,987	60,561
Total	\$ 83,706	\$ 90,144

Note 3 - OTHER ACCOUNTS RECEIVABLE

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

	2021	2020
Hall County	\$ 21,300	\$ 21,300
City of Gainesville	2,500	2,500
Dawson County	2,250	2,250
United Way - Hall	2,000	4,461
United Way - Dawson	1,300	2,350
Miscellaneous receivables and donations	27,005	9,305
Total	\$ 56,355	\$ 42,166

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:

	2021	2020
Financial assets at year end:		
Cash and cash equivalents	\$ 354,695	\$ 403,612
Receivables	155,061	132,310
Investments	584,885	521,079
Total financial assets	\$ 1,094,641	\$ 1,057,001
Less amounts not available to be used within one year:		
Net assets with donor restrictions	56,665	45,566
	56,665	45,566
Financial assets available to meet general expenditures over the next twelve months	\$ 1,037,976	\$ 1,011,435

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 \$ 400,000. 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, 2021 and 2020

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 \$ 584,885 and \$ 521,079 for the years ended December 31, 2021 and 2020. These are considered board designated reserve funds.

During the year ended December 31, 2021 and 2020, 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, 2021 and 2020 were as follows:

Investment return (net of expenses):

	2021	2020
Dividends	\$ 30,779	\$ 8,943
Interest	6	6
Realized gains (losses)	4,308	21,544
Unrealized gains (losses)	34,564	53,931
Foundation fees	(5,850)	(4,828)
Net earnings from investment	\$ 63,807	\$ 79,596

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 \$ 29,132 for 2021 and \$ 34,661 for 2020 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 2021 and 2020. These contributions amounted to \$ 20,499 in 2021 and \$ 15,237 in 2020.

Note 8 - CONCENTRATIONS OF CREDIT RISK

The Organization maintains its demand deposits at various financial institutions. For 2021, there was \$ 51,149 that was uninsured exceeding the federally insured limit of \$ 250,000. For 2020, there was \$ 150,875 that was uninsured exceeding the federally insured limit of \$ 250,000.

HALL – DAWSON CASA PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021 and 2020

Note 9 – GRANT REVENUE AND OTHER INCOME

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.

	2021	2020
Georgia CASA Grant	\$ 68,824	\$ 68,824
VOCA Grant	263,373	252,625
Georgia DHS Grant	74,874	70,662
Total	\$ 407,071	\$ 392,111

Note 10 – IN-KIND REVENUE

In-kind revenue consists of the following:

Donations in-kind consist of the following as of December 31:

	2021	2020
Program Services		
Volunteer services	\$ 102,609	\$ 70,644
Other donated services and items	2,000	5,520
Volunteer mileage	6,300	4,399
Total In-kind recognized	\$ 110,909	\$ 80,563

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 11 – 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, 2021, the joint bank account balance was \$ 1,491 of which ½ or \$ 746 was due to the Edmonson-Telford Center and is considered restricted cash. As of December 31, 2020, the joint bank account balance was \$ 8,891 of which ½ or \$ 4,445 was due to the Edmonson-Telford Center and is considered restricted cash.

HALL – DAWSON CASA PROGRAM, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2021 and 2020

Note 12 – ADVERTISING EXPENSE

Advertising costs amounted to \$ 1,490 and \$ 2,496 for the years ended December 31, 2021 and 2020.

Note 13 – DEPRECIATION EXPENSE

Depreciation expense amounted to \$ 26,502 and \$ 26,050 for the years ended December 31, 2021 and 2020.

Note 14 – NET ASSETS WITH DONOR RESTRICTIONS

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

	2021	2020
Restricted for future use:		
Building Contributions	\$ 6,570	\$ 8,260
Cash - building fund	745	4,445
Receivable from donor	20,000	-
Receivable from Hall County	21,300	21,300
Receivable from Dawson County	2,250	2,250
Receivable from United Way - Hall County	2,000	4,461
Receivable from City of Gainesville	2,500	2,500
Receivable from United Way - Dawson County	1,300	2,350
	\$ 56,665	\$ 45,566

Note 15 – 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”. June Jam was canceled for the year 2021. The cash balance was \$ 3,053 at December 31, 2021 and 2020.

Note 16 – RESPONSE TO COVID-19

On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In response to COVID, the Organization took necessary precautions to keep their client and employees safe.

The Organization continues to find new ways to engage with their clients through social media and virtual programs.

Note 17 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 19, 2022, the date the financial statements were available to be issued. There were no significant events that occurred since the date of the financial statements.

HALL-DAWSON CASA PROGRAM, INC.
BUDGET COMPARISON SCHEDULE

	For the Year Ended December 31, 2021		
	Actual	Budget	Over/(Under) Budget
PUBLIC SUPPORT & REVENUES			
Direct public support	\$ 263,683	\$ 322,000	\$ (58,317)
Indirect public support	69,858	74,600	(4,742)
Government contracts and grants	407,071	402,844	4,227
Investment earnings and other income	63,426	-	63,426
TOTAL SUPPORT & REVENUES	804,038	799,444	4,594
EXPENSES			
Advertising	1,490	3,000	(1,510)
Bank and credit card fees	942	1,500	(558)
Building maintenance and repairs	4,299	14,300	(10,001)
Computer upgrades	-	4,000	(4,000)
Conferences	2,612	5,000	(2,388)
Depreciation	26,502	-	26,502
Dues	12,340	12,500	(160)
Equipment	5,104	5,000	104
Fundraising	14,280	18,000	(3,720)
Insurance	62,519	67,375	(4,856)
Legal and accounting	15,602	18,000	(2,398)
Online services	1,980	1,980	-
Payroll fees	2,342	2,500	(158)
Postage	2,593	3,000	(407)
Printing	3,260	5,000	(1,740)
Professional development	844	3,600	(2,756)
Retirement	20,499	22,370	(1,871)
Salaries	539,126	559,184	(20,058)
Special needs	11,398	10,000	1,398
Supplies	4,045	4,000	45
Taxes - payroll	40,651	44,735	(4,084)
Telephone and utilities	11,086	12,500	(1,414)
Travel	2,238	2,400	(162)
Volunteer recognition	21,353	29,500	(8,147)
TOTAL EXPENSES	807,105	849,444	(42,339)
CHANGE IN NET ASSETS	\$ (3,067)	\$ (50,000)	\$ 46,933

The accompanying notes are an integral part of this schedule.

HALL-DAWSON CASA PROGRAM, INC.
SCHEDULE OF STATE AWARDS EXPENDED

CONTRACT NAME/NUMBER	For the Year Ended December 31, 2021		
	Cash Received	Expenditures	Due From State
US Department of Justice Bureau of Justice Assistance Pass-Through from State Criminal Justice Coordinating Council VOCA Victim Assistance Grant Program			
2020-2021 / C20-8-065	\$ -	\$ 48,869	\$ 48,869
2020-2021 / C20-8-065	202,386	202,386	-
2020-2021 / B50-8-196	-	12,118	12,118
2020-2021 / C19-8-051 - Prior Receivable	60,561	-	-
TOTAL VOCA Victim Assistance Grant Program	262,947	263,373	60,987
Georgia Department of Human Services Promoting Safe and Stable Families (PSSF) Program			
2021 -2022/DHS Contract # 42700-040C-PSSF-21-027	-	5,513	5,513
2020 -2021/DHS Contract # 42700-040C-PSSF-21-027	69,361	69,361	-
Prior Receivable	12,377	-	-
TOTAL PSSF Program	81,738	74,874	5,513
Georgia Department of Human Services Georgia Court Appointed Special Advocates, Inc.			
2021-2022	17,206	17,206	17,206
2021-2022	51,618	51,618	-
2020-2021 - Prior Receivable	17,206	-	-
TOTAL GEORGIA CASA	86,030	68,824	17,206
TOTALS FOR VOCA, PSSF & GEORGIA CASA	\$ 430,715	\$ 407,071	\$ 83,706

The accompanying notes are an integral part of this schedule.