

HALL - DAWSON CASA PROGRAM, INC.

GAINESVILLE, GA



FINANCIAL STATEMENTS
(Including supplemental material)

FOR THE YEARS ENDED
December 31, 2022 and 2021

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, 2022 and 2021, 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, 2022 and 2021, 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 17 and schedule of state awards expended on page 18 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

Alexander, Almand & Bangs, LLP
Gainesville, Georgia
May 10, 2023

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

	For The Years Ended December 31,	
	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents - unrestricted	\$ 424,580	\$ 350,151
Cash and cash equivalents - restricted	122,776	4,544
Grant receivable	100,155	83,706
Contributions receivable - current portion	38,225	56,355
Prepaid expenses	6,139	13,504
Total current assets	691,875	508,260
NON-CURRENT ASSETS		
Contributions receivable, net of current portions and discounts	10,000	15,000
Long-term investments	471,184	584,885
Total non-current assets	481,184	599,885
PROPERTY AND EQUIPMENT		
Furniture and equipment	46,647	50,101
Building	739,407	722,027
Land	200,000	200,000
Accumulated depreciation	(269,542)	(248,554)
Total property and equipment	716,512	723,574
TOTAL ASSETS	\$ 1,889,571	\$ 1,831,719
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 6,258	\$ 16,551
Deferred revenue	146,530	30,000
Due to June Jam	-	3,053
Due to related entity	623	745
Accrued payroll and payroll liabilities	11,816	11,529
Accrued compensated absences	26,353	29,132
Total current liabilities	191,580	91,010
NET ASSETS		
With donor restrictions	48,848	56,665
Without donor restrictions - board designated reserve	471,184	584,885
Without donor restrictions	1,177,959	1,099,159
Total net assets	1,697,991	1,740,709
TOTAL LIABILITIES AND NET ASSETS	\$ 1,889,571	\$ 1,831,719

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, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Direct public support	\$ 405,604	-	\$ 405,604
Indirect public support	105,645	33,225	138,870
Grants	422,356	-	422,356
Total public support	933,605	33,225	966,830
In-kind contributions	115,729	-	115,729
Net earnings from investment	(113,701)	-	(113,701)
Interest	22	-	22
Gain (loss) on disposal of fixed assets	(191)	-	(191)
Net assets released from restrictions	41,042	(41,042)	-
Total other revenue	42,901	(41,042)	1,859
Total revenues and support	976,506	(7,817)	968,689
EXPENSES			
Program services	868,050	-	868,050
Management and general	63,696	-	63,696
Fundraising	79,661	-	79,661
Total expenses	1,011,407	-	1,011,407
INCREASE (DECREASE) IN NET ASSETS	(34,901)	(7,817)	(42,718)
NET ASSETS, beginning of year	1,684,044	56,665	1,740,709
NET ASSETS, end of year	<u>\$ 1,649,143</u>	<u>\$ 48,848</u>	<u>\$ 1,697,991</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, 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	677,762	62,850	740,612
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	226,086	(51,751)	174,335
Total revenues and support	903,848	11,099	914,947
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	(14,166)	11,099	(3,067)
NET ASSETS, beginning of year	1,698,210	45,566	1,743,776
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 FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022

	Program Services	Management and General	Fundraising	Total
EXPENSES				
Advertising	\$ 1,546	\$ 64	\$ -	\$ 1,610
Bank and credit card fees	-	790	-	790
Building maintenance and repairs	10,998	688	966	12,652
Conferences	4,531	-	-	4,531
Depreciation	23,342	1,460	2,050	26,852
Dues and subscriptions	11,603	726	1,019	13,348
Equipment	7,765	486	682	8,933
Fundraising	5,454	-	18,259	23,713
Insurance	66,623	4,166	5,852	76,641
Legal and accounting	-	19,126	-	19,126
Miscellaneous	2,019	-	-	2,019
Payroll fees	2,273	142	199	2,614
Postage	1,302	81	115	1,498
Printing	518	32	46	596
Professional development	3,067	192	269	3,528
Retirement	19,217	1,202	1,688	22,107
Salaries	496,269	31,033	43,588	570,890
Special needs	14,830	-	-	14,830
Supplies	2,794	175	245	3,214
Taxes - payroll	38,062	2,380	3,343	43,785
Telephone and utilities	10,782	674	947	12,403
Travel	4,469	279	393	5,141
Volunteer recognition	27,707	-	-	27,707
In-kind goods and services	112,879	-	-	112,879
TOTAL EXPENSES	<u>\$ 868,050</u>	<u>\$ 63,696</u>	<u>\$ 79,661</u>	<u>\$ 1,011,407</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	<u>\$ 776,474</u>	<u>\$ 72,878</u>	<u>\$ 68,662</u>	<u>\$ 918,014</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,	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of support and revenues over expenses	\$ (42,718)	\$ (3,067)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	26,852	26,502
Net unrealized (gains) losses on investments	129,053	(34,564)
Donation in-kind for fixed assets	(2,850)	-
(Gain) loss on disposal of property, plant & equipment	191	398
(Increase) decrease in assets:		
Accounts receivable - grants	(16,449)	6,438
Accounts receivable - other	23,130	(29,189)
Prepaid expenses	7,365	(2,297)
Increase (decrease) in liabilities:		
Accounts payable	(10,293)	8,443
Deferred revenue	116,530	30,000
Due to other entities	(3,175)	(3,700)
Accrued payroll liabilities	287	2,882
Accrued compensated absences	(2,779)	(5,529)
	225,144	(3,683)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(17,129)	(15,991)
Purchase and sales of investments	(15,354)	(29,243)
	(32,483)	(45,234)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	192,661	(48,917)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	354,695	403,612
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 547,356	\$ 354,695
Amounts paid for:		
Interest	\$ -	\$ -
TOTAL NON-CASH INVESTING ACTIVITIES		
Donated fixed assets	\$ 2,850	\$ -
Cash and cash equivalents - unrestricted	\$ 424,580	\$ 350,151
Cash and cash equivalents - restricted	122,776	4,544
	\$ 547,356	\$ 354,695

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

HALL – DAWSON CASA PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021

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 are 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, 2022 and 2021

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 2022 and 2021.

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, 2022 and 2021

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, 2022, \$ 48,848 had conditions noted and all contributions have been recognized on the statements of activities. As of December 31, 2021, \$ 56,665 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, 2022 and 2021

Note 2 - GRANTS RECEIVABLE

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

	2022	2021
Georgia CASA Grant	\$ 18,248	\$ 17,206
Georgia DHS Grant	15,509	5,513
CJCC VOCA Grant	66,398	60,987
Total	\$ 100,155	\$ 83,706

Note 3 - OTHER ACCOUNTS RECEIVABLE

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

	2022	2021
Hall County	\$ 26,625	\$ 21,300
City of Gainesville	5,000	2,500
Dawson County	-	2,250
United Way - Hall	-	2,000
United Way - Dawson	1,600	1,300
Miscellaneous receivables and donations	5,000	27,005
Total	\$ 38,225	\$ 56,355

All other receivables are due within one year. No allowance for estimated uncollectibles is reported as management believes the amount is fully collectible. As of December 31, 2022, and 2021, non-current receivables totaled \$ 10,000 and \$ 15,000, respectively.

Note 4 – AVAILABILITY AND LIQUIDITY

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

	2022	2021
Financial assets at year end:		
Cash and cash equivalents	\$ 547,356	\$ 354,695
Receivables	148,380	155,061
Investments	471,184	584,885
Total financial assets	\$ 1,166,920	\$ 1,094,641
Less amounts not available to be used within one year:		
Net assets with donor restrictions	48,848	56,665
	48,848	45,566
Financial assets available to meet general expenditures over the next twelve months	\$ 1,118,072	\$ 1,049,075

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 excluding in-kind and depreciation, which are on average, approximately \$ 440,000 for 180 days. 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, 2022 and 2021

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 \$ 471,184 and \$ 584,885 for the years ended December 31, 2022 and 2021. These are considered board designated reserve funds.

During the year ended December 31, 2022 and 2021, 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, 2022 and 2021 were as follows:

Investment return (net of expenses):

	2022	2021
Dividends	\$ 17,970	\$ 30,779
Interest	18	6
Realized gains (losses)	3,198	4,308
Unrealized gains (losses)	(129,053)	34,564
Foundation fees	(5,834)	(5,850)
Net earnings from investment	\$ (113,701)	\$ 63,807

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 \$ 26,353 for 2022 and \$ 29,132 for 2021 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 2022 and 2021. These contributions amounted to \$ 22,107 in 2022 and \$ 20,499 in 2021.

Note 8 - CONCENTRATIONS OF CREDIT RISK

The Organization maintains its demand deposits at various financial institutions. For 2022, there was \$ 56,964 that was uninsured exceeding the federally insured limit of \$ 250,000. For 2021, there was \$ 51,149 that was uninsured exceeding the federally insured limit of \$ 250,000.

HALL – DAWSON CASA PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021

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.

	2022	2021
Georgia CASA Grant	\$ 70,908	\$ 68,824
VOCA Grant	268,358	263,373
Georgia DHS Grant	83,090	74,874
Total	\$ 422,356	\$ 407,071

Note 10 – DEFERRED REVENUE

At times, the Organization is awarded and is in receipt of grants or funds advance of earning the income through applicable expenses or time restrictions. The receipt of funds that are unearned are considered deferred revenue liabilities.

	2022	2021
Hall County ARPA funds	\$ 121,530	\$ -
Other grants and foundations	25,000	30,000
Total	\$ 146,530	\$ 30,000

Note 11 – IN-KIND REVENUE

In-kind revenue consists of the following:

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

	2022	2021
Program Services		
Volunteer services	\$ 102,555	\$ 102,609
Other donated services and items	5,350	2,000
Volunteer mileage	7,824	6,300
Total In-kind recognized	\$ 115,729	\$ 110,909

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.

HALL – DAWSON CASA PROGRAM, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2022 and 2021

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, 2022, the joint bank account balance was \$ 1,246 of which ½ or \$ 623 was due to the Edmonson-Telford Center and is considered restricted cash. As of December 31, 2021, the joint bank account balance was \$ 1,491 of which ½ or \$ 745 was due to the Edmonson-Telford Center and is considered restricted cash.

Note 13 – ADVERTISING EXPENSE

Advertising costs amounted to \$ 1,610 and \$ 1,490 for the years ended December 31, 2022 and 2021.

Note 14 – DEPRECIATION EXPENSE

Depreciation expense amounted to \$ 26,852 and \$ 26,502 for the years ended December 31, 2022 and 2021.

Note 15 – NET ASSETS WITH DONOR RESTRICTIONS

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

	2022	2021
Restricted for future use:		
Building Contributions	\$ -	\$ 6,570
Cash - building fund	623	745
Receivable from donor	15,000	20,000
Receivable from Hall County	26,625	21,300
Receivable from Dawson County	-	2,250
Receivable from United Way - Hall County	-	2,000
Receivable from City of Gainesville	5,000	2,500
Receivable from United Way - Dawson County	1,600	1,300
	\$ 48,848	\$ 56,665

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”. June Jam was canceled for the year 2021 and going forward. As of December 31, 2022, and 2021, the cash balance was \$ 0 and \$ 3,053, respectively.

HALL – DAWSON CASA PROGRAM, INC.
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022 and 2021

Note 17 – 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 18 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 10, 2023, 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, 2022		
	Actual	Budget	Over/(Under) Budget
PUBLIC SUPPORT & REVENUES			
Direct public support	\$ 405,604	\$ 366,996	\$ 38,608
Indirect public support	138,870	128,570	10,300
Government contracts and grants	422,356	406,771	15,585
In-kind contributions	115,729	-	115,729
Investment earnings and other income	(113,870)	-	(113,870)
TOTAL SUPPORT & REVENUES	968,689	902,337	66,352
EXPENSES			
Advertising	1,610	1,000	610
Bank and credit card fees	790	1,200	(410)
Building maintenance and repairs	12,652	19,740	(7,088)
Computer upgrades	-	2,000	(2,000)
Conferences	4,531	4,500	31
Depreciation	26,852	-	26,852
Dues	13,348	14,745	(1,397)
Equipment	8,933	7,000	1,933
Fundraising	23,713	15,000	8,713
In-kind goods and services	112,879	-	112,879
Insurance	76,641	77,840	(1,199)
Legal and accounting	19,126	16,750	2,376
Online services	2,019	1,980	39
Payroll fees	2,614	2,400	214
Postage	1,498	2,500	(1,002)
Printing	596	4,000	(3,404)
Professional development	3,528	3,600	(72)
Retirement	22,107	29,830	(7,723)
Salaries	570,890	599,602	(28,712)
Special needs	14,830	9,500	5,330
Supplies	3,214	4,000	(786)
Taxes - payroll	43,785	45,870	(2,085)
Telephone and utilities	12,403	11,700	703
Travel	5,141	2,400	2,741
Volunteer recognition	27,707	25,180	2,527
TOTAL EXPENSES	1,011,407	902,337	109,070
CHANGE IN NET ASSETS	\$ (42,718)	\$ -	\$ (42,718)

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, 2022		
	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			
2021-2022 / X50-8-065	\$ -	\$ 32,788	\$ 32,788
2021-2022 / C22-8-031	-	33,610	33,610
2020-2021 / C20-8-065	116,854	116,584	-
2020-2021 / B50-8-196	85,376	85,376	-
2020-2021 / B50-8-196 - Prior Receivable	12,118	-	-
2020-2021 / C20-8-065 - Prior Receivable	48,869	-	-
TOTAL VOCA Victim Assistance Grant Program	263,217	268,358	66,398
Georgia Department of Human Services Promoting Safe and Stable Families (PSSF) Program			
2022 -2023/DHS Contract # 42700-040C-PSSF-23-079	-	15,509	15,509
2021 -2022/DHS Contract # 42700-040C-PSSF-21-027	67,581	67,581	-
Prior Receivable	5,513	-	-
TOTAL PSSF Program	73,094	83,090	15,509
Georgia Department of Human Services Georgia Court Appointed Special Advocates, Inc.			
2022-2023	-	18,248	18,248
2021-2022	52,660	52,660	-
2021-2022 - Prior Receivable	17,206	-	-
TOTAL GEORGIA CASA	69,866	70,908	18,248
TOTALS FOR VOCA, PSSF & GEORGIA CASA	\$ 406,177	\$ 422,356	\$ 100,155

The accompanying notes are an integral part of this schedule.