

**CASA OF SOLA, INC.**

Lafayette, Louisiana

Financial Report

Years Ended June 30, 2021 and 2020

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# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
CASA of SoLA, Inc.  
Lafayette, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of CASA of SoLA, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 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.

### *Management's Responsibility 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of SoLA, Inc. as of June 30, 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2021, on our consideration of CASA of SoLA, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of CASA of SoLA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CASA of SoLA, Inc.'s internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
December 3, 2021

## **FINANCIAL STATEMENTS**

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statements of Financial Position  
June 30, 2021 and 2020

	2021	2020
<b>ASSETS</b>		
Current assets:		
Cash and Cash Equivalents	\$ 145,705	\$ 189,554
Receivables	<u>39,623</u>	<u>26,644</u>
Total current assets	<u>185,328</u>	<u>216,198</u>
Non-current assets:		
Furniture, Fixtures and Equipment, net	<u>11,748</u>	<u>9,582</u>
Total assets	<u>\$ 197,076</u>	<u>\$ 225,780</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts Payable	\$ 213	\$ 421
Payroll Liabilities	-	5,742
Current Portion of Notes Payable	<u>-</u>	<u>7,500</u>
Total current liabilities	<u>213</u>	<u>13,663</u>
Net assets:		
Without donor restrictions	<u>196,863</u>	<u>212,117</u>
Total liabilities and net assets	<u>\$ 197,076</u>	<u>\$ 225,780</u>

The accompanying notes are an integral part of this statement.

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statements of Activities  
For The Years Ended June 30, 2021 and 2020

	2021	2020
Changes in Net Assets Without Donor Restrictions:		
Revenues, Gains, and Other Support		
Donations	\$ 16,682	\$ 32,403
Fees and Grants from Governmental Agencies	319,472	317,914
Fees and Grants from Non-Governmental Agencies	5,000	267
Investment Income	122	1,217
Gain (Loss) on disposal of fixed assets	-	(1,303)
Miscellaneous Income	600	1,195
Total Revenues, Gains and Public Support	341,876	351,693
Expenses:		
Program Services:		
Court Appointed Special Advocates for Children	283,892	305,105
Supporting Services:		
Administrative and General	68,901	42,425
Fund Raising	4,337	4,782
Total Expenses	357,130	352,312
Change in net assets without donor restrictions	(15,254)	(619)
Net assets, beginning of year	212,117	212,736
Net assets, end of year	\$ 196,863	\$ 212,117

The accompanying notes are an integral part of this statement.

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statement of Functional Expenses  
For the Year Ended June 30, 2021

	Program Services	Support Services		Total Expenses
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	
Compensation and Related Expenses				
Salaries	\$ 186,489	\$ 3,760	\$ 55,724	\$ 245,973
Employee Benefits				
Payroll Taxes	9,055	303	4,220	13,578
Medical Insurance	<u>17,107</u>	<u>274</u>	<u>6,163</u>	<u>23,544</u>
	212,651	4,337	66,107	283,095
Accounting and Legal	14,450	-	-	14,450
Background Checks	396	-	-	396
Depreciation	-	-	1,286	1,286
Dues and Memberships	390	-	200	590
Equipment Rental and Maintenance	1,358	-	82	1,440
Fund Raising/Special Events	6,366	-	-	6,366
Information Technology	2,235	-	555	2,790
Insurance	4,972	-	138	5,110
Miscellaneous	-	-	49	49
Postage	525	-	51	576
Rent	28,248	-	-	28,248
Supplies	2,635	-	400	3,035
Telephone and Communication	2,592	-	-	2,592
Travel and Meetings	256	-	24	280
Volunteer Training	<u>6,818</u>	<u>-</u>	<u>9</u>	<u>6,827</u>
Totals	<u>\$ 283,892</u>	<u>\$ 4,337</u>	<u>\$ 68,901</u>	<u>\$ 357,130</u>

The accompanying notes are an integral part of this statement.



CASA OF SOLA, INC.  
Lafayette, Louisiana

Statement of Functional Expenses  
For the Year Ended June 30, 2020

	<u>Program Services</u>	<u>Support Services</u>		Total Expenses
	Court Appointed Special Advocates for Children	Fund Raising	Administrative and General	
Compensation and Related Expenses				
Salaries	\$ 190,712	\$ 4,000	\$ 26,000	\$ 220,712
Employee Benefits				
Payroll Taxes	16,012	350	2,276	18,638
Medical Insurance	<u>20,754</u>	<u>432</u>	<u>2,808</u>	<u>23,994</u>
	227,478	4,782	31,084	263,344
Accounting and Legal	15,750	-	625	16,375
Background Checks	1,038	-	-	1,038
Depreciation	-	-	1,500	1,500
Dues and Memberships	499	-	100	599
Equipment Rental and Maintenance	2,177	-	82	2,259
Fund Raising/Special Events	5,496	-	-	5,496
Information Technology	4,048	-	555	4,603
Insurance	10,690	-	-	10,690
Miscellaneous	1,376	-	3,605	4,981
Outside Services	1,500	-	-	1,500
Postage	639	-	-	639
Printing and Copying	308	-	300	608
Rent	18,000	-	-	18,000
Supplies	2,511	-	2,070	4,581
Telephone and Communication	4,963	-	421	5,384
Travel and Meetings	2,286	-	872	3,158
Volunteer Training	<u>6,346</u>	<u>-</u>	<u>1,211</u>	<u>7,557</u>
Totals	<u>\$ 305,105</u>	<u>\$ 4,782</u>	<u>\$ 42,425</u>	<u>\$ 352,312</u>

The accompanying notes are an integral part of this statement.

CASA OF SOLA, INC.  
Lafayette, Louisiana

Statements of Cash Flows  
For The Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Change in net assets	\$ (15,254)	\$ (619)
Adjustments to Reconcile Increase in Net Assets to		
Net Cash Flow from Operating Activities:		
Depreciation	1,286	1,500
(Gain) Loss on Disposal of Assets	-	1,303
Decrease (increase) in Operating Assets		
Accounts Receivable	(12,979)	(1,871)
Increase (decrease) in Operating Liabilities		
Accounts Payable	(208)	(1,368)
Payroll Liabilities	<u>(5,742)</u>	<u>(109)</u>
Total Adjustments	<u>(17,643)</u>	<u>(545)</u>
Net Cash Provided (Used) By Operating Activities	(32,897)	(1,164)
Cash flows from investing activities:		
Purchase of Property and Equipment	<u>(3,452)</u>	<u>(2,462)</u>
Cash Flows From Financing Activities		
Proceeds of Long Term Debt	-	7,500
Paycheck protection loan forgiven	<u>(7,500)</u>	<u>-</u>
Net Cash Provided (Used) In Financing Activities	<u>(7,500)</u>	<u>7,500</u>
Net change in cash and cash equivalents	(43,849)	3,874
Cash and cash equivalents, beginning of year	<u>189,554</u>	<u>185,680</u>
Cash and cash equivalents, end of year	<u><u>\$ 145,705</u></u>	<u><u>\$ 189,554</u></u>

The accompanying notes are an integral part of this statement.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

(A) Nature of Operations

CASA of SoLA, Inc. (the Organization) is a nonprofit corporation organized under the laws of Louisiana on July 1, 2010. The corporation was formed for the purpose of recruiting, training and supporting volunteer court appointed advocates to speak for the best interests of abused and neglected children in court. The Organization's mission is "to find each child a safe, nurturing, and permanent home." The Organization serves the children of Acadia, Lafayette and Vermilion Parishes. A Board of Directors manages the operations of the Organization and those Directors receive no compensation for their services. The Organization is primarily funded through grants from various organizations and agencies as well as contributions from private foundations, corporations and individuals.

(B) Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509 (a) of the Code.

(C) Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net 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-imposed stipulations that will be met, either (1) by incurring expenses satisfying the restricted purpose (purpose restricted), and/or passage of time or other events (time restricted), or (2) 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.

(D) Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2021 and 2020.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(E) Receivables

Accounts receivable are stated at unpaid balances. The Organization provides for losses on accounts receivable using the direct write off method. It is the Organization's policy to write off uncollectible accounts receivable when management determines the receivable will not be collected. Generally accepted accounting principles require the accrual of uncollectible receivables through an allowance account. An allowance amount would be immaterial at June 30, 2021 and 2020.

(F) Furniture, Fixtures and Equipment

Furniture, fixtures and equipment are valued at historical cost for assets purchased and at fair market value at the date of donation for contributed assets. Donations of furniture, fixtures and equipment are recorded as support at their estimated fair market value and are reported as unrestricted unless the donor has restricted the donated assets for a specific purpose. The Organization is not allowed to dispose of any fixed assets purchased with grant proceeds without the approval of the grantor agency.

(G) Compensated Absences

Employees of the Organization are entitled to paid vacation, paid sick days, and personal days off, depending on job classification, length of service, and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The Organization's policy is to recognize the costs of compensated absences when actually paid to employees.

(H) Revenue and Expense Recognition

Contributions are recognized when the donor makes a commitment to give and are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other 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. Restrictions on gifts of fixed assets or cash for the purchase of fixed assets expire when the asset is placed in service. Expenses are recognized in the period incurred in accordance with the accrual basis of accounting.

(I) Federal Financial Awards

Revenues for direct and indirect federal grants and contracts are recorded based on expenses incurred for contracts that are on a cost reimbursement basis, and based on the units of service for those contracts which are on a fee for service basis. In the statement of activities, these revenues are referred to as Grants and Other Unrestricted Revenues and Support. Related contract receivables are referred to as accounts receivable in the statement of financial position.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(J) Donated Services and Materials

The Organization recognizes donated services that (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. There were no donated goods and supplies, donated professional services, or donated rent during the years ended June 30, 2021 and 2020.

(K) Functional Allocation of Expenses

Expenses are summarized and categorized based on their function classification as either program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation based on time used for those functions.

(L) Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense was \$0 for the years ended June 30, 2021 and 2020, respectively.

(M) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Accounts Receivable

Accounts receivable was comprised of funds from CASA Assistance Program and National CASA for \$39,623 and \$26,644, at June 30, 2021 and 2020, respectively.

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(3) Furniture, Fixtures and Equipment

The following is a summary of furniture, fixtures and equipment and the corresponding accumulated depreciation for the years ended June 30, 2021 and 2020:

	2021	2020
Furniture, Fixtures and Equipment	\$ 21,220	\$ 17,768
Less: Accumulated Depreciation	(9,472)	(8,186)
Furniture, Fixtures and Equipment, net	\$ 11,748	\$ 9,582

Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets. The furniture and equipment are depreciated over five to ten years. Depreciation expense was \$1,286 and \$1,500 for the years ended June 30, 2021 and 2020, respectively.

(4) Notes Payable

The Organization obtained a bank loan on April 16, 2020 in the amount of \$7,500, with a fixed rate of 1.00%, to be paid back in monthly installments of \$422 for 18 months beginning November 16, 2020 and maturing on April 16, 2022. The loan was covered by the paycheck protection program as enacted as part of the Coronavirus Aid Relief and Economic Security Act and was administered by the U.S. Small Business Administration (SBA). During 2021, the SBA forgave the loan.

(5) Retirement Plan

Effective July 1, 2010, the Organization began offering participation in a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) to employees who meet predetermined eligibility requirements. The Organization will match up to 3 percent of eligible employees' compensation for the calendar year to a SIMPLE IRA. Retirement plan expense for the years ended June 30, 2021 and 2020 was \$0.

(6) Operating Lease

The Organization has an operating lease that was entered into on July 1, 2020 for two years terminating on June 30, 2022. During June 30, 2021 and 2020, payments of \$28,248 and \$18,000, respectively, were recognized as rent expense.

Year Ended	Amount
2022	\$ 28,248

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(7) Financial Instruments

Financial instruments which potentially subject the Organization to concentrations of credit risk include temporary cash investments. The Organization maintains its cash and invested funds in a financial institution. Accounts at this institution are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2021 and 2020, the Organization did not exceed the insured limits.

(8) Liquidity and Availability of Resources

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

	2021	2020
Cash and Cash Equivalents	\$ 145,705	\$ 189,554
Receivables	39,623	26,644
Total current assets	\$ 185,328	\$ 216,198

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

(9) Concentration

The Organization received approximately seventy-two percent (72%) of its total revenue from the Louisiana Supreme Court through its Temporary Assistance to Needy Families program. The Organization does not expect that the support from this governmental agency will be lost in the near-term; however, a change in this funding could substantially affect the operations of the Organization.

(10) Compensation, Benefits, and Other Payments to Executive Director

A detail of compensation, benefits, and other payments paid to Heather Blanchard, Executive Director, is as follows:

Purpose		
Salary	\$	47,000
Health Insurance		3,422
Payroll Taxes		3,661
Workers' Comp		127
Total	\$	54,210

CASA of SOLA, Inc.  
Lafayette, Louisiana

Notes to the Financial Statements

(11) Income Taxes

The Organization is a nonprofit organization exempt from Federal and State income taxes. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the organization and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the organization, and has concluded that as of June 30, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(12) Subsequent Events

The Organization has evaluated subsequent events through December 3, 2021, the date which the financial statements were available to be issued.

(13) Recent Accounting Pronouncements

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842) intended to improve financial reporting regarding leasing transactions. The new standard affects all companies and organizations that lease assets and liabilities for the rights and obligations created by those leases if the lease terms are more than 12 months. The guidance also will require qualitative quantitative disclosures providing additional information about the amounts recorded in the financial statements. The amendments in this update are effective for fiscal years beginning after December 15, 2020, including interim periods within those fiscal years. The Organization is evaluating the potential impact of the amendment on the Organization's financial statements.



**INTERNAL CONTROL,  
COMPLIANCE,  
AND  
OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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## 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 SoLA, Inc.  
Lafayette, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of CASA of SoLA, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 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, and have issued our report thereon dated December 3, 2021.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CASA of SoLA, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CASA of SoLA, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of CASA of SoLA, Inc.'s 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 and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 CASA of SoLA, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters 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 result 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. Although the intended use of this report maybe limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
December 3, 2021

CASA OF SOLA, INC.  
Lafayette, Louisiana

Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2021

Part I. Current Year Findings and Management's Corrective Action Plan:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

None reported.

Part II. Prior Year Findings and Management's Corrective Action Plan:

A. Internal Control Over Financial Reporting

None reported.

B. Compliance

None reported.