

**SAVANNAH/CHATHAM COUNTY  
COURT APPOINTED SPECIAL ADVOCATES, INC.**

**FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2015 AND 2014**

**SAVANNAH/CHATHAM COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.**  
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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
of Savannah/Chatham County Court Appointed Special Advocates, Inc.

We have audited the accompanying financial statements of Savannah/Chatham County Court Appointed Special Advocates, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year 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 audit in accordance with auditing standards generally accepted in the United States of America. 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 2015 financial statements referred to above present fairly, in all material respects, the financial position of Savannah/Chatham County Court Appointed Special Advocates, Inc. as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Prior Period Financial Statements**

The financial statements of Savannah/Chatham County Court Appointed Special Advocates, Inc. as of December 31, 2014, were audited by other auditors whose report dated September 10, 2015, expressed an unmodified opinion on those statements.

*Carver, Coover & Rauscher, PC*

Savannah, Georgia

November 10, 2016

SAVANNAH/CHATHAM COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
 STATEMENT OF FINANCIAL POSITION  
 DECEMBER 31, 2015 AND 2014

	2015	2014
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 199,141	\$ 160,892
Grants receivable	127,080	133,847
Other receivable	29,558	.
Prepaid expense	5,201	6,150
Total current assets	360,980	300,889
PROPERTY AND EQUIPMENT, NET	5,630	3,386
TOTAL ASSETS	\$ 366,610	\$ 304,275
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 498	\$ 1,753
Accrued expenses and other liabilities	51	6,150
Total current liabilities	549	7,903
NET ASSETS		
Unrestricted	366,061	296,372
Total net assets	366,061	296,372
TOTAL LIABILITIES AND NET ASSETS	\$ 366,610	\$ 304,275

See Independent Auditor's Report

**SAVANNAH/CHATHAM COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEARS ENDED DECEMBER 31, 2015 and 2014**

	2015	2014
<b>INCREASES IN UNRESTRICTED NET ASSETS</b>		
Contributions	\$ 47,103	\$ 41,861
Fundraising events	166,777	109,270
Grants and government funding	176,783	187,793
Total increases in unrestricted net assets	390,663	338,924
 <b>DECREASES IN UNRESTRICTED NET ASSETS</b>		
Program services:		
Activities and gifts	5,410	1,047
Conferences	4,660	5,577
Depreciation	1,676	1,731
Employee benefits	14,694	12,008
Equipment rental	6,441	5,803
Payroll taxes	12,112	10,118
Postage	842	1,417
Printing	1,727	1,614
Rent	13,779	13,779
Salaries and wages	151,483	131,056
Supplies	4,206	3,142
Telephone	10,794	8,977
Training	3,740	5,574
Travel and meetings	8,008	6,615
Supporting services:		
Advertising	5,251	1,041
Bank charges	70	351
Credit card fees	1,018	100
Dues and subscriptions	764	637
Fundraising costs	27,638	26,283
Insurance	3,723	6,620
Payroll services	2,092	1,851
Payroll taxes	2,075	2,286
Professional fees	11,640	11,640
Salaries and wages	27,131	29,610
Total decreases in unrestricted net assets	320,974	288,877
 CHANGE IN NET ASSETS	 69,689	 50,047
NET ASSETS - BEGINNING OF YEAR	296,372	246,325
NET ASSETS - END OF YEAR	\$ 366,061	\$ 296,372

See Independent Auditor's Report

**SAVANNAH/CHATHAM COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2015 and 2014**

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 69,689	\$ 50,047
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:		
Depreciation	1,676	1,731
Receivables	(22,791)	(23,138)
Prepaid expenses	949	(6,074)
Accounts payable	(1,255)	(3,814)
Accrued expenses and other liabilities	(6,099)	(621)
Net cash provided (used) by operating activities	<u>42,169</u>	<u>18,131</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	<u>(3,920)</u>	-
Net cash provided (used) by investing activities	<u>(3,920)</u>	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	38,249	18,131
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>160,892</u>	<u>142,761</u>
CASH AND CASH EQUIVALENTS - END OF YEAR OF YEAR	<u>\$ 199,141</u>	<u>\$ 160,892</u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION</b>		
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Non cash investing activities:		
	<u>\$ 119</u>	<u>\$ -</u>

See Independent Auditor's Report

SAVANNAH/CHATHAM COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** – Savannah/Chatham County Court Appointed Special Advocates, Inc. (the Organization) was incorporated in 1993 by the State of Georgia as a nonprofit organization. The Organization was formed for charitable and educational purposes with the mission to provide training and supervision to volunteers who advocate for the best interests of abused and neglected children who are under the jurisdiction of the Chatham County Juvenile Court. Activities of the Organization are financed by government and private grants and by contributions from other organizations and individuals.

**Income Taxes** – The Organization is exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code. Therefore, no provision for federal or state income taxes has been made on these financial statements.

**Basis of Accounting** – The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**Basis of Presentation** – The Organization is required to report information regarding its financial position and activities according to the following classes of net assets:

**Unrestricted net assets** – Net assets that are not subject to donor-imposed stipulations.

**Temporarily restricted net assets** – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

**Permanently restricted net assets** – Net assets subject to donor-imposed stipulations that the assets are maintained permanently by the Organization. Generally, the donors of these assets permit the use of all or part of the income earned on related investments for unrestricted purposes. The Organization does not have any permanently restricted net assets.

**Use of Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities 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.

**Cash and Cash Equivalents** – Cash and cash equivalents include all cash balances and highly liquid investments and debt instruments with an initial maturity of three months or less.

**Receivables** – Receivables consist principally of amounts due from grantor agencies for reimbursable costs. Management considers all grants receivable at December 31, 2015 and 2014 to be fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

**Advertising** – The Organization charges the cost of advertising to expense as incurred. Advertising expense totaled \$5,251 and \$1,041 for the years ended December 31, 2015 and 2014, respectively.

**Property and Equipment** – Property and equipment acquired are stated at acquisition cost, or if donated, at the approximate fair value at the date of donation. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets which range from five to seven years. Depreciation expense for the years ended December 31, 2015 and 2014 was \$1,676 and \$1,731, respectively.



SAVANNAH/CHATHAM COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Restricted and Unrestricted Support* – Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted assets, depending on the nature of the restriction. When the restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**NOTE 2 – PROPERTY AND EQUIPMENT**

Property and equipment are summarized as follows:

	December 31,	
	2015	2014
Furniture and Equipment	\$ 17,838	\$ 13,918
Less Accumulated Depreciation	(12,208)	(10,532)
	\$ 5,630	\$ 3,386

**NOTE 3 – OPERATING LEASES**

The Organization leases office space from the United Way of the Coastal Empire. The lease expired in September 2015, and the terms are now month to month. For the years ended December 31, 2015 and 2014, lease payments totaled \$13,779.

The Organization also leases office equipment with varying expiration dates and non-cancelable lease terms. Future minimum lease payments under non-cancelable operating leases are as follows:

For the Years Ending December 31:

2016	\$ 3,642
2017	3,642
2018	3,406
2019	2,696
2020	2,696
	\$ 16,082

**SAVANNAH/CHATHAM COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015 AND 2014**

**NOTE 4 – CONDITIONAL PROMISES TO GIVE**

Prior years' appropriation of Chatham County SPLOST funding that was set aside for the Organization's purchase of an operating facility has lapsed and is no longer available. As of December 31, 2015, and 2014, there remain no conditional promises to give.

**NOTE 5 – CONCENTRATIONS AND CONTINGENCIES**

The Organization receives approximately one half of its funding from grants and government contract sources. As such, these grant awards from federal, state, and local governmental entities are subject to special audit. Such audits could result in claims against the Organization for disallowed costs or noncompliance with award restrictions. No provision has been made for any liabilities that may arise from such audits should they occur, since the amounts, if any, cannot be determined at this time.

**NOTE 6 – CONTRIBUTED GOODS AND SERVICES**

Contributed services are recorded at fair market value if the services received (a) create or enhance long-lived 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. The amount of contributed services recorded totaled \$119 for the year ending December 31, 2015. Non-cash contributions during the year ended December 31, 2014 did not meet the requirements for recognition.

**NOTE 7 – EMPLOYEE BENEFIT PLAN**

The Organization started a SIMPLE plan in October 2013 for all employees meeting certain eligibility requirements. The Organization will make a matching contribution equal to the employee's contribution up to a limit of 3% of the employee's compensation for the calendar year. For the year ending December 31, 2015, the Organization made a matching contribution of \$658.

**NOTE 8 – UNCERTAINTY IN INCOME TAXES**

The Organization has not recognized any interest or penalties in its statement of activities that are related to any of its tax positions. Tax years 2013 thru 2015 remain open for examination by taxing authorities.

**NOTE 9 – MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS**

Per Management's review of subsequent events for the period January 1, 2016 through November 10, 2016, there are no events that should be recognized in these financial statements or disclosed in the notes. The date of November 10, 2016 is the issuance date of these financials.