

COURT APPOINTED SPECIAL  
ADVOCATES OF TRAVIS COUNTY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011  
WITH PRIOR YEAR SUMMARIZED INFORMATION

COURT APPOINTED SPECIAL  
ADVOCATES OF TRAVIS COUNTY

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Court Appointed Special  
Advocates of Travis County  
Austin, Texas

We have audited the accompanying statement of financial position of Court Appointed Special Advocates of Travis County (a non-profit organization) as of December 31, 2011, and the related statements of activities, cash flows, and functional expense for the year then ended. These financial statements are the responsibility of Court Appointed Special Advocates of Travis County's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2010 financial statements and, in our report dated April 19, 2011, we expressed an unqualified opinion on those financial statements.

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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Court Appointed Special Advocates of Travis County as of December 31, 2011 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was performed for the purpose of forming an opinion on the financial statements of Court Appointed Special Advocates of Travis County taken as a whole. The accompanying Statement of Revenues and Expenses listed in the Supplemental Schedules section of the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of Court Appointed Special Advocates of Travis County. We have applied certain limited procedures, which consisted principally of inquiries of management regarding measurement and the presentation of the supplementary information. However, we did not audit this information and express no opinion on it.

John F. Lewis, P.C.  
April 2, 2012

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
STATEMENT OF FINANCIAL POSITION, WITH PRIOR YEAR SUMMARIZED INFORMATION  
DECEMBER 31, 2011

	<u>2011</u>	<u>(Comparative Totals Only) 2010</u>
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 893,427	\$ 689,698
Pledges and other accounts receivable	11,190	2,885
Grants receivable	250,694	295,028
Prepaid expenses	<u>48,032</u>	<u>33,386</u>
Total Current Assets	<u>1,203,343</u>	<u>1,020,997</u>
Fixed Assets		
Computer and furniture equipment	58,790	58,790
Less: accumulated depreciation	<u>(38,699)</u>	<u>(32,752)</u>
Total Fixed Assets	<u>20,091</u>	<u>26,038</u>
Other Assets		
Lease deposit and HRA trust balance	12,341	10,980
Investments - long-term	10,007	17,595
Cash and cash equivalents - restricted by capital campaign	<u>12,346</u>	<u>72,361</u>
Total Other Assets	<u>34,694</u>	<u>100,936</u>
 <b>TOTAL ASSETS</b>	 <u><u>\$ 1,258,128</u></u>	 <u><u>\$ 1,147,971</u></u>
 <b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable	\$ 34,664	\$ 32,798
Compensated absences payable	25,140	23,170
Deferred revenue	<u>67,394</u>	<u>52,004</u>
Total Current Liabilities	<u>127,198</u>	<u>107,972</u>
Net Assets		
Unrestricted	555,527	503,398
Unrestricted - Board designated	563,057	439,240
Temporarily restricted	<u>12,346</u>	<u>97,361</u>
Total Net Assets	<u>1,130,930</u>	<u>1,039,999</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <u><u>\$ 1,258,128</u></u>	 <u><u>\$ 1,147,971</u></u>

See accompanying notes to financial statements and independent auditors' report

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
STATEMENT OF ACTIVITIES, WITH PRIOR YEAR SUMMARIZED INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2011

	Unrestricted	Temporarily Restricted	Total 2011	(Comparative Totals Only) 2010
<b>PUBLIC SUPPORT, REVENUES AND RECLASSIFICATIONS</b>				
Public Support and Revenues				
Government contracts	\$ 828,909	\$ -	\$ 828,909	\$ 915,199
Grants	545,792	-	545,792	625,194
Contributions - cash	334,576	7,500	342,076	299,061
Special events fundraising, less direct expenses of \$158,403 in 2011 and \$114,859 in 2010	417,779	-	417,779	357,015
In-kind donations	27,937	-	27,937	10,952
Interest income	840	3	843	803
Miscellaneous	-	-	-	582
Realized loss on investments	(66)	-	(66)	-
Unrealized gain/(loss) on investments	2,020	-	2,020	(1,094)
Total Public Support and Revenues	2,157,787	7,503	2,165,290	2,207,712
Reclassifications				
Net assets released by satisfaction of restrictions	92,518	(92,518)	-	-
<b>TOTAL PUBLIC SUPPORT, REVENUES AND RECLASSIFICATIONS</b>	2,250,305	(85,015)	2,165,290	2,207,712
<b>EXPENSES</b>				
Program	1,621,762	-	1,621,762	1,534,046
Management and general	130,486	-	130,486	124,848
Fundraising	322,111	-	322,111	235,139
<b>TOTAL EXPENSES</b>	2,074,359	-	2,074,359	1,894,033
Change in Net Assets	175,946	(85,015)	90,931	313,679
NET ASSETS, beginning of year	942,638	97,361	1,039,999	726,320
NET ASSETS, end of year	\$ 1,118,584	\$ 12,346	\$ 1,130,930	\$ 1,039,999

See accompanying notes to financial statements and independent auditors' report

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES, WITH PRIOR YEAR SUMMARIZED INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2011

	Program	Management and General	Fundraising	Total 2011	(Comparative Totals Only) 2010
<b>EXPENSES:</b>					
Salaries and wages	\$ 1,055,458	\$ 70,136	\$ 196,730	\$ 1,322,324	\$ 1,208,294
Employee benefits	172,663	11,474	32,183	216,320	180,683
Payroll taxes	79,273	5,268	14,776	99,317	91,078
	<u>1,307,394</u>	<u>86,878</u>	<u>243,689</u>	<u>1,637,961</u>	<u>1,480,055</u>
Computer supplies and support	15,395	1,023	2,870	19,288	35,035
Contract services	25,537	1,697	39,760	66,994	26,487
Depreciation	-	5,947	-	5,947	3,452
Direct services	22,733	-	-	22,733	22,231
Insurance	8,489	15,564	1,582	25,635	10,159
Marketing	8,381	557	1,562	10,500	29,043
Occupancy	88,075	5,853	16,417	110,345	133,589
Other expenses	30,136	552	5,650	36,338	22,645
Postage and shipping	6,705	446	1,250	8,401	8,498
Printing and publications	16,768	1,114	3,125	21,007	20,000
Professional fees	-	8,935	-	8,935	8,935
Supplies	12,229	615	2,627	15,471	15,550
Telephone	13,606	465	1,603	15,674	14,036
Training	5,459	363	1,018	6,840	5,110
Travel	60,855	477	958	62,290	59,208
	<u>314,368</u>	<u>43,608</u>	<u>78,422</u>	<u>436,398</u>	<u>413,978</u>
	<u>\$ 1,621,762</u>	<u>\$ 130,486</u>	<u>\$ 322,111</u>	<u>\$ 2,074,359</u>	<u>\$ 1,894,033</u>

See accompanying notes to financial statements and independent auditors' report

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
STATEMENT OF CASH FLOWS, WITH PRIOR YEAR SUMMARIZED INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2011

	2011	(Comparative Totals Only) 2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 90,931	\$ 313,679
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	5,947	3,452
Unrealized (gain)/loss on investments	(2,020)	1,094
Realized loss on investments	66	-
In-kind donation of investments	-	(4,446)
(Increase) Decrease in Operating Assets:		
(Increase) Decrease in pledges and other accounts receivable	(8,305)	358
Decrease (Increase) in grants receivable	44,334	(76,666)
(Increase) in prepaid expenses	(14,646)	(12,585)
(Increase) in lease deposits and HRA trust balance	(1,361)	(5,581)
Increase (Decrease) in Operating Liabilities:		
Increase in accounts payable	1,866	18,539
Increase in compensated absences payable	1,970	3,819
Increase (Decrease) in deferred revenue	15,390	(52,273)
	134,172	189,390
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments	9,542	-
Purchases of fixed assets	-	(23,488)
	9,542	(23,488)
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES		
CASH FLOWS FROM FINANCING ACTIVITIES		
Transfers and releases of restricted cash for Capital Campaign	60,015	8,566
	60,015	8,566
NET CASH PROVIDED BY FINANCING ACTIVITIES		
NET INCREASE IN CASH AND CASH EQUIVALENTS	203,729	174,468
CASH AND CASH EQUIVALENTS, beginning of year	689,698	515,230
CASH AND CASH EQUIVALENTS, end of year	\$ 893,427	\$ 689,698
Supplemental Disclosure:		
Disposal of fully depreciated assets	\$ -	\$ 33,863

See accompanying notes to financial statements and independent auditors' report

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of Court Appointed Special Advocates of Travis County (hereafter referred to as CASA) is presented to assist in understanding CASA's financial statements. The financial statements and notes are representations of CASA's management who is responsible for their integrity and objectivity. These accounting policies and principles conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Nature of Activities

CASA is a non-profit corporation created in 1985 under the Texas Nonprofit Corporation Act. The primary purpose of CASA is to provide trained volunteers who advise the courts about the best interests of children whose home placement is being decided by the court, usually as a result of abuse or neglect.

CASA is supported primarily through grants, private donations, and fundraising events.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recorded in the accounting period incurred, if measurable.

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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

CASA considers all cash and other highly liquid investments with maturity of three months or less when purchased to be cash equivalents. For purposes of the Statement of Cash Flows restricted cash is not included in cash and cash equivalents.

Promises to Give

Unconditional promises to give are recorded as received. Unconditional promises to give due in the next year are reflected as current promises to give and are recorded at their net realized value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.



COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Receivables

CASA's accounts receivable are valued using an allowance for collectible accounts. Under this method, a provision for uncollectible accounts based on management estimate is charged to expense and the allowance account is increased. CASA's management considers all receivables to be 100% collectible as of December 31, 2011.

Property and Equipment

Property and equipment are recorded at cost and depreciated over their estimated useful lives. Any donated items are recorded at the fair value. When assets are retired, or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in the period. Maintenance and repairs are charged to expense as incurred, and significant renewals and betterments are capitalized. CASA has a policy of only capitalizing depreciable assets purchased at or over \$2,000, expensing items falling below that amount. Depreciation is provided using the straight-line method over the estimated useful lives of the assets generally as follows:

Leasehold Improvements	3-5 years
Equipment	5-7 years
Furniture & Fixtures	3-5 years

Investments

Investments are carried at their market value and holding gains and losses are reflected in the statements of activities. Market values are determined by the most recently traded prices of securities at the statements of financial position date. Net realized gains or losses are determined on the specific identification cost method.

Fair Value Measurements

CASA's investments are accounted for at fair value with unrealized gains and losses reported in the Statement of Activities. Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of a given measurement date, and establishes a framework for measuring fair value. This standard also establishes a three-level hierarchy for such measurements based on the reliability of observable and unobservable inputs as follows:

Level 1 - Valuations are based on quoted prices in active markets for identical assets or liabilities that CASA has the ability to access at the measurement date.

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fair Value Measurements (Continued)

Level 2 - Valuations are based on quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; and model-derived valuations whose significant inputs are observable.

Level 3 - Valuations are based on unobservable inputs for the asset or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability.

Compensated Absences

CASA expenses vacation in the year earned. Upon termination, the employee is compensated for any accrued but unused vacation, not to exceed the maximum of 40 hours unless approved by the Executive Director.

Financial Statement Presentation

CASA reports under the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205, *Not-for-Profit Organizations*. Under FASB ASC 958-205, CASA is required to report information regarding its financial position and activities according to three classes of net assets:

Unrestricted - Net assets that are not subject to any donor-imposed restriction or restricted by internal Board designation.

Temporarily restricted - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of CASA and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted - Net assets subject to donor-imposed stipulations that must be maintained permanently by CASA. CASA had no permanently restricted assets during the year.

In addition, the CASA is required to present a Statement of Cash Flows and a Statement of Functional Expenses.

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Contributions

Under FASB ASC 958-605, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Contributions that are reported as temporarily or permanently restricted support are reclassified to unrestricted net assets upon expiration of the time or purpose restriction. Contributions and grant restrictions that are satisfied in the year of receipt are reported as unrestricted revenue in the same year.

Donated Property and Services

Donated property and services are recorded at fair market value on the date of the donation as in-kind contributions if all qualifications for reporting have been met. CASA receives a significant amount of donated services from unpaid volunteers who assist in direct services, fund-raising, and special projects. CASA received 42,150 volunteer hours totaling an economic value of approximately \$899,903; additionally, a total of 331,580 miles were driven at an economic value of approximately \$184,027. The aforementioned volunteer hours and mileage value do not qualify for reporting in the financial statements of CASA, but are included as a voluntary disclosure in the notes to the financial statements to provide better understanding of the value received from its volunteers.

Functional Expenses

The expenses of CASA's various programs and supporting services have been reported on a functional basis. Certain expenses are allocated between program, supporting services and fund-raising based on estimates made by management. The estimates are reviewed periodically and the allocations revised by management, if necessary, to reflect changes in the activities of CASA. Fundraising expense as a percentage of fundraising revenue was 32% during the year ended December 31, 2011. The aforementioned calculation is prepared using the total fundraising expenses and direct special event expenses divided by the total fundraising revenue, which includes grants, contributions, special events, and in-kind donations.

Exchange Transactions

CASA considers all contracts and grants from government entities as fee for service exchange transactions and not as contributions. Therefore, revenue is recognized as earned and expenses reported as incurred.

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Tax Status

CASA is exempt under Section 501(c)(3) of the Internal Revenue Code from Federal Income Tax on income arising from its exempt purpose. CASA is also exempt from state income taxes in the state of Texas under Sections 151.310, 156.102, and 171.062 of the Texas Tax Code. Therefore, no provision for income taxes is included in the financial statements. Provisions for income taxes on unrelated business income are made when required for income from non-exempt activities and paid during the year.

CASA believes that it has appropriate support for any income tax position taken. Therefore, management has not identified any uncertain income tax positions. At a minimum, the December 31, 2008 through 2011 tax years are open for examination by taxing authorities.

Reclassifications

Certain amounts in the 2010 financial statements may have been reclassified to conform to the 2011 presentation.

Summarized Financial Information

The accompanying financial statements include prior year summarized comparative information. Such information may not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America.

Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2010 from which the summarized information was derived.

**NOTE B - PROPERTY AND EQUIPMENT**

	Balance <u>12/31/2010</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/2011</u>
Furniture and equipment	\$ 58,790	\$ -	\$ -	\$ 58,790
Changes to accumulated depreciation	<u>(32,752)</u>	<u>(5,947)</u>	<u>-</u>	<u>(38,699)</u>
Total Property and Equipment, Net of Accumulated Depreciation	<u>\$ 26,038</u>	<u>\$ (5,947)</u>	<u>\$ -</u>	<u>\$ 20,091</u>

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE C - INVESTMENTS**

Investments consist of the following:

Municipal bond	\$ <u>10,007</u>
Total investments	\$ <u><u>10,007</u></u>

The following is a summary of fair market value:

Fair market value, beginning of year	\$ 17,595
Realized loss on investments	(66)
Transfers to money market	(9,542)
Unrealized gain on investments	<u>2,020</u>
Fair market value, end of year	\$ <u><u>10,007</u></u>

The following is a summary of investment income during the year ended December 31, 2011:

Interest income	\$ 843
Unrealized/realized gains and losses	<u>1,954</u>
Net investment income	\$ <u><u>2,797</u></u>

Investment income increases or decreases unrestricted net assets unless otherwise required. The above investment income is represented not of related transaction fees, the amount of which is immaterial to the financial statements.

**NOTE D - FAIR VALUE MEASUREMENT OF INSTRUMENTS**

Instruments, which consist of money markets funds and a municipal bond, are stated at fair market value and summarized as follows:

Description	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance December 31, 2011
Cash equivalent:				
Money market funds	\$ <u>563,057</u>	\$ -	\$ -	\$ <u>563,057</u>
Total cash equivalent	\$ <u><u>563,057</u></u>	\$ -	\$ -	\$ <u><u>563,057</u></u>
Investments:				
Municipal bond	\$ <u>10,007</u>	\$ -	\$ -	\$ <u>10,007</u>
Total investments	\$ <u><u>10,007</u></u>	\$ -	\$ -	\$ <u><u>10,007</u></u>

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE E - TEMPORARILY RESTRICTED NET ASSETS**

The following is a detail of the temporarily restricted net assets at December 31, 2011:

Capital Campaign	<u>\$ 12,346</u>
Total	<u>\$ 12,346</u>

**NOTE F - AVAILABLE LINES OF CREDIT**

During the year ended December 31, 2011, CASA maintained various revolving lines of credit totaling \$61,000, with variable interest rates of approximately 10%. The lines of credit exist in the form of individual credit cards held by certain members of management and staff. Each credit card has a set credit limit, with the outstanding monthly balances being paid in full by the due date.

**NOTE G - FUTURE COMMITMENTS**

CASA is obligated for various equipment and office space under an operating lease.

Future minimum lease payments for items under operating lease are as follows:

Year ending December 31,	
2012	\$ 121,898
2013	125,585
2014	124,418
2015	<u>95,628</u>
Total Future Minimum Lease Payments	<u>\$ 467,529</u>

Rental expense totaled \$110,345 for the year ended December 31, 2011.

**NOTE H - CONTINGENCIES**

CASA participates in various federal and state financial assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives and regulatory authorities. The purpose of the audits is to ensure compliance with conditions relating to the granting of funds and other reimbursement regulations. Management believes that any liability for reimbursement which could arise as the result of these audits is not believed to be material to the financial position of CASA.

**NOTE I - EMPLOYEE BENEFIT PLAN**

CASA has a defined contribution plan (Simplified Employee Pension) covering eligible employees. Eligible employees at least 21 years of age and have provided one year of service. Under the plan, CASA contributes five percent (5%) of each eligible employee's salary. Contribution expenses incurred by CASA during the year ended December 31, 2011 was \$54,730.

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

**NOTE J - SUBSEQUENT EVENTS**

Management has evaluated all other subsequent events for disclosure and/or recognition through the date of the *Independent Auditors' Report*, which is the date the financial statements were available to be issued.

## **Supplemental Schedules**



COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
STATEMENT OF REVENUES AND EXPENSES  
VICTIMS OF CRIME ACT FUND  
(UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2011

Grant Name: Victims of Crime Act Fund  
Grantor Name: Texas Criminal Justice Division

	Period <u>Actual</u>
Revenue	\$ <u>192,979</u>
Expenses:	
Salary and Fringe	164,934
Operating Expenses	<u>28,045</u>
Total Expenses	<u>192,979</u>
Excess of Revenues over Expenses	\$ <u><u>-</u></u>

See independent auditors' report

COURT APPOINTED SPECIAL ADVOCATES OF TRAVIS COUNTY  
STATEMENT OF REVENUES AND EXPENSES  
TEXAS COURT APPOINTED SPECIAL ADVOCATES GRANT  
(UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2011

Grant Name: Crime Victim's Compensation

Grantor Name: Texas CASA

	Period <u>Actual</u>
Revenue	\$ <u>361,262</u>
Expenses:	
Salary and Fringe	259,657
Operating Expenses	<u>101,605</u>
Total Expenses	<u>361,262</u>
Excess of Revenues over Expenses	\$ <u><u>-</u></u>

See independent auditors' report