

**HILL COUNTRY CASA**  
**FINANCIAL STATEMENTS**  
**AUGUST 31, 2017 and 2016**

## CONTENTS

	<u>Pages</u>
Independent Auditor's Report	1-2
Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6-10
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 <i>Government Auditing Standards</i>	11-12
Supplementary Information	
Statements of Functional Expenses	13
Schedule of Government Grant Awards	14



**DOUVILLE, GOLDMAN & ALLEN, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS  
TSCPA  
AICPA

**Independent Auditor's Report**

To the Board of Directors  
Hill Country CASA  
Kerrville, TX 78028

**Report on Financial Statements**

We have audited the accompanying financial statements of Hill Country CASA (a nonprofit organization), which comprise the statement of financial position as of August 31, 2017 and August 31, 2016 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 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 of 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.

-1-

Michael A. Douville, CPA [madcpa@madcpa.com](mailto:madcpa@madcpa.com)  
Janet E. Goldman, CPA [janet@madcpa.com](mailto:janet@madcpa.com)  
313 Earl Garrett | Kerrville, Texas 78028  
(830) 257-3112 | Fax (830) 257-3116 | Toll Free (877) 387-1437

Deann Allen, CPA [deann@madcpa.com](mailto:deann@madcpa.com)  
102 South 11th St.  
P.O. Box 304 | Junction, TX 76849  
(325) 446-8100 | Fax (325) 446-8200

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hill Country CASA as of August 31, 2017 and August 31, 2016, 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.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of government grant awards and statements of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statement. 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. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with Government Auditing Standards, we have issued our report dated November 15, 2017, on our consideration of Hill Country CASA'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 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 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 Hill Country CASA's internal control over financial reporting and compliance.



Douville, Goldman & Allen, PLLC

Certified Public Accountants

November 15, 2017

**HILL COUNTRY CASA**  
**STATEMENTS OF FINANCIAL POSITION**  
**AUGUST 31, 2017 AND 2016**

**ASSETS**

	Unrestricted		Temporarily Restricted		Total	
	2017	2016	2017	2016	2017	2016
Current assets:						
Cash and cash equivalents	53,076	\$ 63,375	\$ 39,500	\$ 26,574	\$ 92,576	\$ 89,949
Grants receivable	53,864	30,470	-	-	53,864	30,470
Unconditional promises to give	16,000	15,400	-	-	16,000	15,400
Prepaid expenses	2,371	2,726	-	-	2,371	2,726
Total current assets	125,311	111,971	39,500	26,574	164,811	138,545
Board designated endowment	82,742	75,236	-	-	82,742	75,236
Property and equipment	12,376	17,651	-	-	12,376	17,651
	\$ 220,429	\$ 204,858	\$ 39,500	\$ 26,574	\$ 259,929	\$ 231,432

**LIABILITIES AND NET ASSETS**

Current liabilities:						
Accounts payable	\$ 5,347	\$ 2,078	\$ -	\$ -	\$ 5,347	\$ 2,078
Funds held for others	6,472	2,461	-	-	6,472	2,461
Other payable	345	42	-	-	345	42
Payroll taxes payable	2,506	-	-	-	2,506	-
Total current liabilities	14,670	4,581	-	-	14,670	4,581
Net assets:						
Unrestricted	205,759	200,277	-	-	205,759	200,277
Temporarily restricted	-	-	39,500	26,574	39,500	26,574
	205,759	207,277	39,500	26,574	245,259	226,851
	\$ 220,429	\$ 204,858	\$ 39,500	\$ 26,574	\$ 259,929	\$ 231,432

See independent auditor's report and accompanying notes to financial statements.

**HILL COUNTRY CASA  
STATEMENTS OF ACTIVITIES  
AUGUST 31, 2017 AND 2016**

	Unrestricted		Temporarily Restricted		Total	
	2017	2016	2017	2016	2017	2016
Support and revenues:						
General contributions	\$ 33,414	\$ 14,505	-	-	\$ 33,414	\$ 14,505
In-kind contributions	142,403	64,922	-	-	142,403	64,922
Local government assistance	4,000	3,000	-	-	4,000	3,000
Texas CASA	116,501	122,633	-	-	116,501	122,633
Victims of crime act	75,887	81,211	-	-	75,887	81,211
Other victims of crime act	42,000	42,000	-	-	42,000	42,000
Foundations	69,000	65,000	39,500	38,000	108,500	103,000
United Way	22,000	13,000	-	-	22,000	13,000
Interest	88	91	-	-	88	91
Miscellaneous	12,626	640	-	-	12,626	640
PMC Pilot	27,757	-	-	-	27,757	-
Texas CASA Courtesy	36,617	-	-	-	37,617	-
Net assets released from restrictions	26,574	36,426	(26,574)	(36,426)	-	-
	<u>609,867</u>	<u>443,428</u>	<u>(12,926)</u>	<u>1,574</u>	<u>622,793</u>	<u>445,002</u>
Operating expenses:						
Program	528,234	375,863	-	-	528,234	375,863
Management and general	55,933	68,279	-	-	55,933	68,279
Fundraising	19,989	7,222	-	-	19,989	7,222
Change in net assets	604,156	451,364	-	-	604,156	451,364
	5,711	(7,936)	(12,926)	1,574	18,637	(6,362)
Net assets – beginning of year	<u>200,277</u>	<u>207,899</u>	<u>26,574</u>	<u>25,000</u>	<u>226,851</u>	<u>232,899</u>
Prior year adjustments	(229)	314	-	-	(229)	314
Net assets – end of year	<u>\$ 205,759</u>	<u>\$ 200,277</u>	<u>\$ 39,500</u>	<u>\$ 26,574</u>	<u>\$ 245,259</u>	<u>\$ 226,851</u>

See independent auditor's report and accompanying notes to financial statements.

**HILL COUNTRY CASA  
STATEMENTS OF CASH FLOWS  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
FOR THE YEARS ENDED AUGUST 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Change in net assets	\$ 18,637	\$ (6,362)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	5,275	4,669
Correction to bank reconciliation	(229)	315
(Increase) decrease in current asset items:		
Grants receivable	(23,394)	3,814
Unconditional promises to give	(600)	(1,600)
Prepaid expenses	355	-
Increase (decrease) in current liability items:		
Funds held for others	4,011	1,863
Accounts payable	3,269	544
Other payable	303	(269)
Payroll taxes payable	<u>2,506</u>	<u>(2,079)</u>
Net cash provided (used) by operating activities	<u>10,133</u>	<u>895</u>
Cash flows from investing activities:		
Board designated endowment	(7,506)	(15,000)
Purchase of property and equipment	<u>-</u>	<u>(7,217)</u>
Net cash used for investing activities	<u>(7,506)</u>	<u>(22,217)</u>
Net decrease in cash and cash equivalents	2,627	(21,322)
Cash and cash equivalents – beginning of year	<u>89,949</u>	<u>111,271</u>
Cash and cash equivalents – end of year	<u>92,576</u>	<u>\$ 89,949</u>

See independent auditor's report and accompanying notes to financial statements.

**HILL COUNTRY CASA**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2017 AND 2016**

**Note 1 – Nature of Activities and Significant Accounting Policies**

**Nature of Activities** - Hill Country CASA is a non-profit organization which provides trained, court-appointed volunteers to serve as advocates for children who come before the courts as victims of abuse and neglect. These community volunteers work to facilitate necessary services and timely, safe, permanent homes for the children they serve. Funding for these services is from government grants, United Way and foundation grants. Hill Country CASA provides these services to Kerr, Bandera, Gillespie and Kendall counties.

**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.

**Promises to Give** – Contributions are recognized when the donor makes an unconditional promise to give. All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Organization uses the allowance method to determine the uncollectible unconditional portion of promises receivable. The allowance is based on prior year's experience and management's analysis of specific promises made.

**Grants Receivable** – Grants receivable consist of amounts due for expenditures under state grants. Management believes that these amounts are fully collectible; therefore, no allowances for doubtful accounts have been provided. Management is not aware of any significant concentrations of credit or market risks related to receivables or other financial instruments reported in these financial statements.

**Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Property and Equipment** – The Organization capitalizes all expenditures for property and equipment that exceeds \$5,000 cost or donated value effective January 11, 2016. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donor asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated or acquired assets must be maintained, the Organization reports expirations of donor restrictions when donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets at that time. Property and equipment is depreciated using the straight-line method.



**HILL COUNTRY CASA**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2017 AND 2016**

**Note 1 – Nature of Activities and Significant Accounting Policies (Continued)**

**Contributions** – Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

**Federal Income Tax** – The Organization is classified as a nonprofit corporation and is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Service Code.

**Statements of Cash Flows** – For purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**Functional Allocation of Expenses** – The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The major costs that have been allocated are marketing and maintenance. Marketing costs were allocated based on revenue. Maintenance costs were allocated based on management's estimate of labor and costs spent in the various departments.

**Fair Value Measurements** – The Organization defines fair value as the exchange price that would be received for an asset or paid for a liability in the principle or most advantageous market. The Organization applies fair value measurements to assets and liabilities that are required to be recorded at fair value under generally accepted accounting principles. Fair value measurement techniques maximize the use of observable inputs and minimize the use of unobservable inputs, and are categorized in a fair value hierarchy based on the transparency of inputs. The three levels of the fair value hierarchy are as follows:

Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value instrument.

A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The carrying value of cash, receivables, and payables approximate fair values as of August 31, 2017 and 2016, due to the relative short maturities of these instruments, and are considered level 1.

**HILL COUNTRY CASA  
NOTES TO FINANCIAL STATEMENTS  
AUGUST 31, 2017 AND 2016**

**Note 1 – Nature of Activities and Significant Accounting Policies (Continued)**

**New Accounting Pronouncements** – Management is not aware of any new accounting pronouncements that have been released, and are not yet effective, which will have a significant impact to its financial position or results of operations in future periods.

**Note 2 – Unconditional Promises to Give**

Unconditional promises to give at August 31, 2017 and 2016 are as follows:

	<u>2017</u>	<u>2016</u>
Receivable in less than one year	\$ 16,000	\$ 15,400
Total unconditional promises to give	<u>\$ 16,000</u>	<u>\$ 15,400</u>

**Note 3 – Property and Equipment**

Property and equipment is carried at cost, if purchased, or fair market value at date of acquisition, if received as a donation. Depreciation is computed using the straight-line method over the asset's estimated service lives. Depreciation expense totaled \$5,275 and \$4,669 for the years ended August 31, 2017 and 2016, respectively.

	<u>2017</u>	<u>2016</u>
Equipment	\$ 37,915	\$ 37,915
Leasehold improvements	<u>13,065</u>	<u>13,065</u>
	50,980	50,980
Less accumulated depreciation	<u>(38,604)</u>	<u>(33,329)</u>
	<u>\$ 12,376</u>	<u>\$ 17,651</u>

Estimated useful lives for depreciation are:

Leasehold improvements	3-5
Equipment	5-10

Maintenance and repairs, as well as minor betterments, are charged to expense as incurred. Major betterments are capitalized. The cost and related accumulated depreciation for property disposals are removed from the accounts and any gains or losses are included in income.

**Note 4 – In-Kind Contributions**

Management made the decision to record volunteer hours as in-kind contributions effective for the year ended August 31, 2013 and future years. This decision was also based on the use of these in-kind contributions as matching funds required by various government programs. The value of the volunteer hours is based on an amount determined to be appropriate if individuals were employed by the Organization to perform such services and is recorded as contributed services revenue and expense in the period the services are rendered. For the years ended August 31, 2017 and 2016, the Organization received 7,516 and 3,209 of volunteer hours valued at \$18 per hour for a total value of \$135,288 and \$57,762 respectively. The Organization also received \$7,115 of donated mileage in 2017 and \$7,160 in 2016.

**HILL COUNTRY CASA  
NOTES TO FINANCIAL STATEMENTS  
AUGUST 31, 2017 AND 2016**

**Note 5 – Leases**

Hill Country CASA leases office space under a 60 month operating lease which commenced May 1, 2014 and expires April 30, 2019. This lease calls for monthly lease payments of \$1,800. Rent expense for the years ended August 31, 2017 and 2016 under this lease was \$21,600 and \$21,600 respectively.

Future minimum lease payments are as follows:

	2018	\$ 21,600
	2019	<u>16,200</u>
		\$ 37,800

**Note 6 – Employee Benefit Plan**

The Organization provides its employees with a 403(b) employer contributory plan which covers all employees who work twenty hours or more per week. The Organization provides a discretionary 4% employer contribution to all employees participating in the plan and employed at least six month. Employer contributions to the plan were \$8,194 and \$7,504 for the years ended August 31, 2017 and 2016, respectively.

**Note 7 – Program Matching Requirements**

The following relates to the matching funds required for the year ended August 31, 2016 under the following federal grant Victims of Crime Act.

	<u>2017</u>	<u>2016</u>
Requirement	<u>\$ 21,345</u>	<u>\$ 12,869</u>
Funds Provided by Organization	<u>\$ 21,345</u>	<u>\$ 12,869</u>

**Note 8 Temporarily Restricted Net Assets**

Temporarily restricted net assets consist of the following grants received in 2017 for the 2018 program year:

United Way Kendall County	\$ 2,000	
GVTC Foundation	2,500	
The Community Foundation	10,000	
Sterling-Turner Foundation	<u>25,000</u>	
	\$ 39,500	

**Note 9 – Fund Balance Adjustment**

Fiscal Year 2017

Fund balance adjustment consists of bank reconciliation error of \$229.

Fiscal Year 2016

Fund balance adjustment consists of bank reconciliation error of \$140 and correction of prior year expenditure of \$174.

**HILL COUNTRY CASA  
NOTES TO FINANCIAL STATEMENTS  
AUGUST 31, 2017 AND 2016**

**Note 10 – Board Designated Endowment**

The Endowment Fund is being used as a savings account for emergencies that is not accessible by the executive director for daily operations.

	<u>2017</u>	<u>2016</u>
Balance beginning September 1	\$ 75,236	\$ 60,236
Interest earned	46	40
Transferred from operations	7,500	15,000
Service charge	<u>(40)</u>	<u>(40)</u>
Balance August 31	\$ 82,742	\$ 75,236

**Note 11 – 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.

**Note 12 – Subsequent Events**

Subsequent events have been evaluated by management through the date of the report of the independent auditor, November 15, 2017. Material subsequent events, if any, are disclosed in a separate footnote to these financial statements.



**DOUVILLE, GOLDMAN & ALLEN, PLLC**  
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS  
TSCPA  
AICPA

**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  
Hill Country CASA

We have audited, in accordance with the 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 Hill Country CASA (a nonprofit organization), which comprise the statement of financial position as of August 31, 2017, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 15, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hill Country CASA's internal control over Financial reporting (internal control) to determine the 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 Hill Country CASA's internal control. Accordingly, we do not express an opinion on the effectiveness of Hill Country CASA'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 Hill Country CASA's financial statements are free from 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 determination of financial statement amounts. 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*.

-11-

Michael A. Douville, CPA [madcpa@madcpa.com](mailto:madcpa@madcpa.com)  
Janet E. Goldman, CPA [janet@madcpa.com](mailto:janet@madcpa.com)  
313 Earl Garrett | Kerrville, Texas 78028  
(830) 257-3112 | Fax (830) 257-3116 | Toll Free (877) 387-1437

Deann Allen, CPA [deann@madcpa.com](mailto:deann@madcpa.com)  
102 South 11th St.  
P.O. Box 304 | Junction, TX 76849  
(325) 446-8100 | Fax (325) 446-8200

**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 results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standard in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Douville Goldman & Allen PLLC*

Douville, Goldman & Allen PLLC

Certified Public Accountants

November 15, 2017

SUPPLEMENTARY INFORMATION

**HILL COUNTRY CASA**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED AUGUST 31, 2017 AND 2016**

	Program		Management & General		Fundraising		Total	
	2017	2016	2017	2016	2017	2016	2017	2016
Compensation	\$ 201,381	\$ 196,471	\$ 22,098	\$ 18,552	\$ 10,120	\$ 2,650	\$ 233,599	\$ 217,673
In-kind services	142,403	64,922	-	-	-	-	142,403	64,922
Employee benefits	35,495	32,484	4,275	4,653	1,710	388	41,480	37,525
Payroll taxes	15,180	14,488	1,765	1,998	706	166	17,651	16,652
Conf. & training	5,377	5,817	622	695	-	-	5,999	6,512
Depreciation	5,275	4,669	-	-	-	-	5,275	4,669
Insurance	1,930	2,997	2,055	1,554	-	-	3,985	4,551
Contract services	26,243	-	3,431	11,319	-	-	29,674	11,319
Maintenance	6,442	4,441	-	-	-	-	6,442	4,441
Occupancy	15,026	14,509	7,513	8,690	2,504	1,241	25,043	24,440
Postage	177	177	-	103	-	15	177	295
Dues	793	338	345	225	-	-	1,138	563
Supplies	10,842	9,011	8,188	9,963	2,714	1,423	21,744	20,397
Telephone	1,832	1,732	916	1,155	306	-	3,054	2,887
Travel	38,812	17,242	907	9,372	906	1,339	40,625	27,953
Direct assistance	7,268	6,565	-	-	-	-	7,268	6,565
Marketing	6,136	-	3,068	-	1,023	-	10,227	-
Penalties	-	-	750	-	-	-	750	-
Volunteer expense	7,622	-	-	-	-	-	7,622	-
	<u>\$ 528,234</u>	<u>\$ 375,863</u>	<u>\$ 55,933</u>	<u>\$ 68,279</u>	<u>\$ 19,989</u>	<u>\$ 7,222</u>	<u>\$ 604,156</u>	<u>\$ 451,364</u>

See independent auditor's report and accompanying notes to financial statements.



**HILL COUNTRY CASA  
SCHEDULE OF GOVERNMENT GRANT AWARDS  
FOR THE YEAR AUGUST 31, 2017**

**SCHEDULE OF CVC GRANT AWARDS**

<u>Grantor/ Program Title</u>	<u>Grant No.</u>	<u>Program or Award Amount</u>	<u>Revenue Receivable</u>	<u>Receipts</u>	<u>Total Revenue</u>	<u>Disbursements</u>
2017 Program Texas CASA	CVC-17-37	\$ 116,501	\$ 20,603	\$ 95,898	\$ 116,501	\$ 116,501
Texas CASA	BCBS-17-01	25,000	5,340	19,659	24,999	24,999

**SCHEDULE OF VOCA GRANT AWARDS**

<u>Grantor/ Program Title</u>	<u>Grant No. CFDA No.</u>	<u>Program or Award Amount</u>	<u>Revenue Receivable</u>	<u>Receipts</u>	<u>Total Revenue</u>	<u>Disbursements</u>
2017 Program VOCA	14028-18 16.575	\$ 77,428	\$ 12,026	\$ 63,861	\$ 75,887	\$ 75,887
VOCA Courtesy	VOCA-17-10	58,333	9,510	28,108	37,618	37,618

**SCHEDULE OF OVAG GRANT AWARDS**

<u>Grantor/ Program Title</u>	<u>Contract No.</u>	<u>Program or Award Amount</u>	<u>Revenue Receivable</u>	<u>Receipts</u>	<u>Total Revenue</u>	<u>Disbursements</u>
2017 Program OVAG	OAG-1769066	\$ 42,000	\$ 3,500	\$ 38,500	\$ 42,000	\$ 42,000