



SCHAAP, STERNHAGEN & CO. CPA'S, P.C.

**610 West 23rd Street, Suite 3
Yankton, SD 57078**

www.yanktoncpa.com

Phone 605-665-9732

Nancy J. Sternhagen, CPA, MPA, CGMA

E-mail nsternhagen@jw.net

Fax 605-665-3050

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Southeast CASA Program
Yankton, SD 57078

We have reviewed the accompanying financial statements of Southeast CASA Program (a nonprofit organization) which comprise the statement of assets, liabilities and net assets-modified cash basis as of December 31, 2017, and the related statement of revenues, expenses and changes in net assets-modified cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

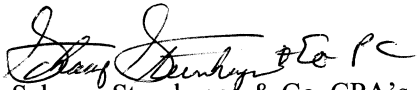
Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

SOUTHEAST CASA PROGRAM

Supplementary Information

The supplementary information included in Schedule I is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.



Schaap, Sternhagen & Co. CPA's, P.C.

Yankton, South Dakota

November 7, 2018

SOUTHEAST CASA PROGRAM
 STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS-MODIFIED CASH BASIS
 DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
CURRENT ASSETS		
CASH AND CASH EQUIVALENTS		
Cash in Checking	\$ 54,509	\$ 59,949
Cash in Reserve Savings	<u>50,244</u>	<u>50,144</u>
Total Current Assets	<u>104,753</u>	<u>110,093</u>
PROPERTY AND EQUIPMENT		
Furniture and Equipment	1,742	1,742
Less: Accumulated Depreciation	<u>1,742</u>	<u>1,742</u>
Total Fixed Assets	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 104,753</u>	<u>\$ 110,093</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Payroll Taxes Payable	<u>\$ 2,283</u>	<u>\$ 2,266</u>
TOTAL CURRENT LIABILITIES	2,283	2,266
NET ASSETS		
Unrestricted Net Assets	107,827	88,653
Unrestricted Net Income (Loss)	<u>(5,357)</u>	<u>19,174</u>
TOTAL NET ASSETS	<u>102,470</u>	<u>107,827</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 104,753</u>	<u>\$ 110,093</u>

SOUTHEAST CASA PROGRAM
STATEMENTS OF REVENUE, EXPENSES AND CHANGE IN NET ASSETS-MODIFIED CASH BASIS
YEAR ENDED DECEMBER 31, 2017 AND 2016

	2017		2017		2016		2016	
REVENUES	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
Contributions								
Community Organizations	\$ 2,790	\$ -	\$ 2,790	\$ 5,164	\$ -	\$ 5,164		
Individuals Donations	7,660	-	7,660	12,219	-	12,219		
Kappa Alpha Theta	2,911	-	2,911	5,450	-	5,450		
Local Businesses and Churches	9,265	-	9,265	9,578	-	9,578		
Red Shoe Gala	6,537	-	6,537	-	-	-		
Holiday Cheer for CASA	760	-	760	-	-	-		
Reverse Your Luck Event	29,941	-	29,941	24,222	-	24,222		
United Way of Greater Yankton	15,000	-	15,000	8,500	-	8,500		
	<u>74,864</u>	<u>-</u>	<u>74,864</u>	<u>65,133</u>	<u>-</u>	<u>65,133</u>		
Grants								
SD CASA Commission	25,000	-	25,000	25,000	-	25,000		
SD Courts Improvement Prig.	8,676	-	8,676	20,088	-	20,088		
VOCA Grant Income	-	23,026	23,026	-	16,435	16,435		
	<u>33,676</u>	<u>23,026</u>	<u>56,702</u>	<u>45,088</u>	<u>16,435</u>	<u>61,523</u>		
Other Income								
Interest Income	50	-	50	50	-	50		
Net assets released from restrictions	23,026	(23,026)	-	16,435	(16,435)	-		
	<u>131,616</u>	<u>-</u>	<u>131,616</u>	<u>126,706</u>	<u>-</u>	<u>126,706</u>		
TOTAL SUPPORT AND REVENUES								
	<u>110,261</u>	<u>-</u>	<u>110,261</u>	<u>91,369</u>	<u>-</u>	<u>91,369</u>		
EXPENSES								
Program Expenses	110,261	-	110,261	16,163	-	16,163		
VOCA Expenses	26,712	-	26,712	107,532	-	107,532		
	<u>136,973</u>	<u>-</u>	<u>136,973</u>	<u>19,174</u>	<u>-</u>	<u>19,174</u>		
TOTAL EXPENSES								
	<u>(5,357)</u>	<u>-</u>	<u>(5,357)</u>	<u>88,653</u>	<u>-</u>	<u>88,653</u>		
CHANGE IN NET ASSETS								
	<u>107,827</u>	<u>-</u>	<u>107,827</u>	<u>\$ 107,827</u>	<u>-</u>	<u>\$ 107,827</u>		
NET ASSETS AT BEGINNING OF YEAR								
	<u>\$ 102,470</u>	<u>-</u>	<u>\$ 102,470</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>		
NET ASSETS AT END OF YEAR								
	<u>\$ 102,470</u>	<u>-</u>	<u>\$ 102,470</u>	<u>\$ 107,827</u>	<u>-</u>	<u>\$ 107,827</u>		