

SOCIAL AND VOLUNTARY SERVICES COMMISSION FUNDING REQUEST

Legal Name of Agency: Community After School Program

Mailing Address: 1023 N. Flood Avenue, Norman, OK 73069

Application completed by: Terri Craig, Executive Director

Telephone Number: (405) 366-5970

Email Address: terri@caspinc.org

Amount of Funding Request: \$10,000

In what year was your Agency incorporated: 1974

Are you associated with a national organization: No

Number of volunteers: 216

How many hours do volunteers donate: 3,608

How much money do volunteers save the agency: 88,153.00

Has your Agency applied for SVSC funds before: Yes

Year 2012-13 Amount \$6,000.00 Purpose Tutoring Program

Year 2011-12 Amount \$5,700.00 Purpose Tutoring Program

Year 2010-11 Amount \$5,200.00 Purpose Tutoring Program

Year 2009-10 Amount \$6,369.88 Purpose Tutoring Program

Year 2008-09 Amount \$4,500.00 Purpose Tutoring Program

Specific project for which funding is being requested

Please provide a one page narrative in 10 or 12 point type describing the project for which funds are requested including staff positions, salaries, equipment, office supplies and other expenses. Please address what similar services are available through other local agencies, why this program is unique, how many will benefit and why it would be appropriate for City of Norman funds to be used to support this program.

Financial Information

Please provide a description of internal financial evaluation procedures, control processes and performance review procedure including the percentage increase or decrease of total budget over previous fiscal year budget. Attach previous year budget summary and projected budget to include in kind contributions and budget assumptions. An independent audit (not an internal audit) is required for any organization that has assets, an annual budget or annual income of \$100,000 or more. For an organization below the \$100,000 level, if no audit is available, so state and provide a signed financial statement (signature of the Board Treasurer or the organizations' chief financial officer) for the most recent fiscal year.

Required Attachments to this application:

Narrative describing Overall Mission of Agency

Narrative describing Specific Project for which Funding is being requested

Financial Information as previously outlined

Budget summary and projected budget

Copy of most recent Audit

Copy of IRS tax exempt status letter or your application for tax exempt status

List of current board members including names and professions

List of current staff members and their position titles

Mission of Agency

The Community After School Program is a local, nonprofit organization. The purpose of CASP is to provide a safe, supervised after school environment for school age children enrolled in Norman Public Schools who might otherwise be left unsupervised while their parents are at school or work. Licensed by the Department of Human Services, CASP offers a wide variety of staff-lead and self-directed options for children in kindergarten through fifth grade. Our children enjoy a variety of activities including art projects, board games, outdoor play, creative play, reading and homework time as well as a nutritious snack.

During each school year, CASP serves approximately 800 children throughout its seventeen school-age programs. With an estimated school-age population of 7,000 children in Norman Public Schools, CASP serves approximately 11% of eligible students. Of the 650 children currently enrolled in our program, approximately 10% are receiving financial assistance through DHS and through our own scholarship and sliding scale tuition program, and our free programming at Kennedy Elementary. Each year approximately 25% of our children will receive assistance via our scholarship program and/or DHS childcare subsidies. CASP maintains low cost enrollment in an effort to provide affordable, quality childcare to children from all economic backgrounds.

In addition to our after school programs, CASP operates an all day summer program on site at its administrative office location. This additional space has allowed CASP to provide on-site staff training, vaccination clinics, special community events, and all-day childcare on some non-school days.

Our staffing needs fluctuate from year to year dependent on a number of factors including enrollment, staff schedules and children with special needs. Our site staffing for 2013-14 remains consistent with previous years. This year, CASP has addressed some of its programming needs by engaging three fulltime and four half-time AmeriCorps/Oklahoma Serves members as well as four Federal Work Study program staff and five Federal Work Study tutors.

There are various daycare centers including the YMCA, City of Norman and the First Baptist Church that offer after school care throughout the school year at their locations. However, CASP is the only "on-site" school age program that provides after school care to families at the school facility, free tutoring assistance at 17 locations, and a research-based health and nutrition program at nine programs. In addition, we are one of the few programs that accept payment through DHS and tribal organizations at some of our sites and gear our entire program around the needs of school-age children.

Community After School Program Funding Request 2013-14

Licensed by DHS, CASP provides quality after school care to families in the Norman community. Each site provides a variety of learning centers and activities and offers children the opportunity to create, learn, explore, play sports, read, do homework, and hang out with friends in a safe, relaxed environment.

Your grant dollars from previous years have provided a variety of enrichment opportunities to the children enrolled in our programs. For the past five years, your grant award assisted CASP in providing a free, volunteer-based tutoring program at each of our elementary programs. During the 2012-13 school year, the CASP tutoring program, "CASP Be Smart Club", under the direction of three half time AmeriCorps/Oklahoma Serves members and one fulltime staff member, was responsible for recruiting 63 tutors who volunteered at least one hour twice/week for one or two semesters. Last year's program assisted 140 children by providing 2,601 hours of one-on-one tutoring/mentoring time September through May. In addition, CASP offered a free, volunteer-based homework club each Tuesday and Thursday to approximately 25, 3rd-5th grade students at Kennedy Elementary. To our knowledge, CASP is the only nonprofit, school-age program that offers a free, on-site tutoring program in partnership with NPS to its children and families.

With the success of the Be Smart Program, CASP continues to be tasked with recruiting more volunteers and matching more students with 1:1 tutoring at each of its 17 programs. Parent feedback and measured outcomes are very positive and CASP is once again requesting your assistance in the amount of \$10,000 to allow CASP to not only continue but also grow this vital tutoring program. As part of its growth, the CASP Be Smart Program will be adding a homework club at Wilson this year. In addition, CASP is once again working with Kennedy Elementary to identify 20 at risk youth to attend this program for free during 2013-14. To ensure the continued success of the Be Smart Program, CASP has added an additional fulltime AmeriCorps/Oklahoma Serves Member during 2013-14. This will ensure sufficient program and volunteer oversight for a successful program during 2013-14. These personnel will recruit and train volunteer tutors, match students with tutors, oversee two homework clubs and coordinate all aspects of the tutoring program. CASP will once again work closely with Norman Public Schools and parents to identify the children most "at risk" academically and provide the appropriate assistance based on each child's specific needs. CASP anticipates assisting approximately 150 to 175 students during the 2013-14 school year (approximately 27% of all CASP students).

CASP is frequently contacted by various campus groups to volunteer at its programs. CASP often partners with the OU Special Education Department, OU Math Education Department and OU Science Education Department to provide tutoring to children enrolled in our program. The CASP Be Smart Club coordinators and manager will coordinate their efforts allowing CASP to better utilize the talents these volunteers possess, thereby improving the overall quality of our programs. Last year's tutoring program was successful in assisting 140 children build stronger literacy and academic skills as well as develop a more positive outlook on their academic futures. Key to this success was the positive relationship each student formed with his or her caring, adult mentor: an important indicator of the potential success of a child.

It is CASP's goal that no family should be without affordable childcare. We know that unsupervised school age children are three times more likely to commit a crime or become victims of a violent crime by a non-family member. It is in the best interest of the children, families and our community to provide affordable, quality childcare thus allowing parents to meet their work responsibilities and children to remain safe and engaged after school. For these reasons, we believe it is appropriate for the community, and more specifically the City of Norman, to financially support the Community After School Program and its mission.

Tutoring Program Cost Projection (See attached program budget for detail)

| | |
|--|---------------|
| Total Projected Program Cost (w/ In-Kind) | \$154,431.00 |
| Total Projected In-Kind Grants (Work Study/Volunteers/NPS) | (\$59,625.00) |
| Total Grants to Date (AmeriCorps/United Way) | (\$35,500.00) |

| | |
|------------------------------|-------------|
| Total Projected Cost to CASP | \$59,306.00 |
|------------------------------|-------------|

Community After School Program Financial Information

Internal Controls and Procedures

CASP utilizes QuickBooks to maintain cash control and customer accounts with the assistance of a local CPA firm. All payments are received and processed in our administrative office by two office personnel. Receipts are provided via the monthly invoice for payments received to date. All company checks require two signatures. All financial statements are reviewed monthly by the CASP Board of Directors and CASP contracts a yearly independent audit. All staff receive yearly performance evaluations.

Budget Summary

The CASP budget reflects an 8% increase overall. This increase is reflected in several areas including salaries, insurance costs, and an anticipated increase in scholarship expenses due to DHS reimbursement reductions. Due to the improved economy, CASP anticipates increased revenue due to an increase in enrollment numbers. As a result, CASP will experience an approximate 6% increase in salaries due to the hiring of additional staff members. In addition, CASP anticipates a significant reduction in Insure Oklahoma premium reimbursements due to the program ending in December 2013 as well as a projected 56% decrease in DHS childcare reimbursements in 2013-14. To offset the anticipated income reduction from DHS, CASP's budget reflects a 275% increase in CASP-funded scholarships. NOTE: CASP's 2012-13 Budget Summary is "unofficial" as our books have not been closed.

CASP anticipates an AmeriCorps/Oklahoma Serves Program reimbursement of \$51,900 toward the Be Smart and Be Fit programs in the form of AmeriCorps members' living stipends (3 full time X \$10,500, 4 half time X \$5,100.00) although the budget reflects \$41,400 as outlined above. These salaries are not currently included as an expense under our Be Smart or Be Fit program line items, but rather included with salaries and wages with reimbursement under "other income" as "Okla Serves Salary Reimbursement". Actual amounts for salaries will be applied to the appropriate sub-account as they are paid. The CASP Be Smart Program will have an estimated balance of \$59,000 after receipt of AmeriCorps Program salary reimbursements and United Way Grant dollars earmarked for Be Smart. No other funding source has been utilized to subsidize this program.

In-Kind Contributions:

| | |
|--|---------------------|
| Norman Public Schools: | |
| Childcare space in 17 elementary schools | \$425,000.00 |
| Total In-Kind Contributions: | \$425,000.00 |

**Community After School Program
Board of Directors 2013-14**

Chair: Holly Jorgenson-Lantagne
Attorney
Legal Aid Services of Oklahoma

Vice-Chair: Debra Harris
Detective
Norman Police Department

Treasurer: Steve Austin
Investment Analyst
OU Foundation, Inc.

Secretary: Linda Irons
Retired
Southwestern Bell

Members: Amber Bui
Counselor, Washington Elementary
Norman Public Schools

Chris Crelia
Principal, Wilson Elementary
Norman Public Schools

Johnnie-Margaret McConnell
Coordinator
OU Traditions Square

Charlie Mason
Director (retired)
NPS Alternative Education

Barbara Schrage
Assistant Professor (retired)
OU College of Nursing

Robin Stroud
Assistant Vice President
OU Administration & Finance

Sandra Tedder
Psychologist
Private Practice

Community After School Program Staff Members

Fulltime Staff Members:

Terri Craig, Executive Director
Brenda Birdsong, Director of Child Services
Ashleigh Scarbrough, Human Resources Coordinator
Erin Motley, Tuition & Subsidies Coordinator
Alebra Richey, Enrollment Coordinator
Angela Adams, Program Manager
Hannah Hullinger, Program Manager
Chloe Kliewer, Be Smart Program Manager
Lindsey Ellis, Be Fit Program Manager

Part-Time Staff Members:

In addition to the administrative staff, we currently employ 78 part-time direct care providers including 17 site directors and site staff.

AmeriCorps/OKServes Members:

CASP is fortunate to be working with 3 fulltime and 4 halftime AmeriCorps/OKServes members during 2013-14. Members are actively involved in a variety of activities including program management and coordination as well as volunteer recruitment.

Community After School Program Profit & Loss

August 2012 through July 2013
Aug 12 - Jul 13

Ordinary Income/Expense

Income

Donations

| | |
|---|----------|
| 33600 · CASP Board Contributions | 1,830.00 |
| 33620 · Donations | 298.00 |
| 33700 · CASP Employee Contributions | 130.00 |
| 33800 · CASP Fundraising | 725.00 |
| 33900 · CASP Scholarship Fund Donations | 1,139.54 |

Total Donations 4,122.54

Grants

| | |
|---------------------------------------|-----------|
| 35150 · Tutor Program Grant - SVSC | 6,000.00 |
| 35400 · CDBG | 8,000.00 |
| 35500 · United Way Grant | |
| 35500.1 · United Way Grant - Be Fit | 3,249.99 |
| 35500.2 · United Way Grant - Be Smart | 3,750.00 |
| 35500.3 · United Way Grant - Kennedy | 2,500.02 |
| 35500 · United Way Grant - Other | 31,499.99 |

Total 35500 · United Way Grant 41,000.00

Total Grants 55,000.00

Other Income

| | |
|--|-----------|
| 36000 · Income/Return Check Charge Fee | 680.00 |
| 37500 · Okla Serves Salary Reimbursement | 33,675.00 |
| 37600 · In-Kind OU Workstudy Income | 23,508.04 |
| 37700 · Insure Oklahoma Reimbursement | 17,365.24 |

Total Other Income 75,228.28

Subsidy

DHS

| | |
|----------------------------|-----------|
| 41000 · DHS Direct Deposit | 90,726.75 |
| 41100 · DHS Other | 159.23 |

Total DHS 90,885.98

Total Subsidy 90,885.98

| | |
|---------------------------------------|--------------|
| 38550 · Scholarship Allocations-CASP | 16,680.25 |
| 39000 · Parent Payments | 1,144,620.09 |
| 39450 · CASP Scholarship Program -KEN | 28,333.00 |
| 7010 · Interest Income | 112.23 |

Total Income 1,414,982.37

Gross Profit 1,414,982.37

Expense

Community After School Program Profit & Loss

August 2012 through July 2013
Aug '12 - Jul 13

| | |
|--|-------------------|
| 11000 · Retirement | |
| 11500 · 401k Match | 10,339.94 |
| 11000 · Retirement - Other | 0.00 |
| Total 11000 · Retirement | 10,339.94 |
| | |
| 50000 · Advertising | 2,027.56 |
| 50100 · Audit | 7,861.00 |
| 50250 · Be Fit Club (CATCH) Expenses | 4,434.95 |
| 50350 · Work-Study Reimbursement | 2,996.68 |
| 50400 · Copies | 8,449.60 |
| 50500 · Equipment Purchase | 8,444.62 |
| 50600 · Food | 19,608.33 |
| 50800 · Insurance | 18,575.83 |
| 50850 · Insurance - Health | |
| 50850.2 · Insurance-Health - Tutor Prgm | 260.64 |
| 50850.3 · Insurance- Health - Kennedy | 260.64 |
| 50850 · Insurance - Health - Other | 63,028.66 |
| Total 50850 · Insurance - Health | 63,549.94 |
| | |
| 51000 · Interest Expense | 208.50 |
| 51200 · Membership & Subscriptions | 1,366.23 |
| 51250 · Subscriptions | 730.43 |
| 51300 · Mileage | 4,830.22 |
| 51600 · Office Supplies & Maintenance | 11,955.28 |
| 51700 · OSBI | 1,777.25 |
| 51800 · Postage | 1,374.98 |
| 51900 · Professional Fees | 9,575.00 |
| 51950 · Legal Counsel | 255.95 |
| 52100 · Refund of Tuition | 2,696.92 |
| 53000 · Rent-Office | 49,680.00 |
| 54000 · Repairs and Maintenance | 9,803.69 |
| 55000 · Salaries and Wages | |
| 55010 · Salaries and Wages -BFC | 73,186.90 |
| 55020 · Salaries and Wages - Tutor Prgm | 50,812.52 |
| 55030 · Salaries and Wages - Kennedy | 3,124.12 |
| 55000 · Salaries and Wages - Other | 621,412.94 |
| Total 55000 · Salaries and Wages | 748,536.48 |
| | |
| 56000 · Scholarships Issued | 45,013.25 |
| 56500 · Staff Development | 4,133.97 |
| 56600 · Orientation | 431.82 |
| 56700 · Board Development | 29.66 |
| 57000 · Summer Program Bus Expense | 1,912.22 |
| 57100 · Summer Program Bus Fuel | 437.02 |
| 57200 · Summer Program Enrichment | 1,923.54 |
| 57300 · Summer Program Field Trips | 7,351.13 |
| 57400 · Summer Program Food | 1,723.45 |

**Community After School Program
Profit & Loss**

August 2012 through July 2013
Aug '12 - Jul '13

| | |
|--|--------------|
| 57500 · Summer Program Mileage | 251.08 |
| 57600 · Summer Program Supplies | 4,705.06 |
| 58000 · Supplies - Site | 45,007.15 |
| 58010 · Day Camp Expense | 629.90 |
| 58020 · Kennedy Supplies Expense | 1,219.43 |
| 58150 · Healthy Food Expense | 116.85 |
| 58200 · Tutoring Program | 4,291.81 |
| 59000 · Telephone | 6,409.18 |
| 60000 · Training | 1,860.98 |
| 61000 · Utilities | 6,541.34 |
| 64200 · Depreciation Expense | 15,950.00 |
| 71000 · In-kind OU Workstudy Expense | 23,508.04 |
| 71700 · Payroll Expenses | |
| 71700.1 · Payroll Expense - BFC | 793.37 |
| 71700.2 · Payroll Expense - Tutor Prgm | 503.35 |
| 71700.3 · Payroll Expenses - Kennedy | 252.67 |
| 71700 · Payroll Expenses - Other | 63,692.28 |
| Total 71700 · Payroll Expenses | 65,241.67 |
| 71800 · TeleCheck Fees | 1,015.01 |
| 71900 · Credit Card Processing Fees | 3,936.69 |
| Total Expense | 1,232,719.63 |
| Net Ordinary Income | 182,262.74 |
| Other Income/Expense | |
| Other Expense | |
| Miscellaneous Expense | |
| 72000 · Bank Charge | 425.07 |
| Total Miscellaneous Expense | 425.07 |
| Total Other Expense | 425.07 |
| Net Other Income | -425.07 |
| Net Income | 181,837.67 |

Community After School Program
Profit & Loss Budget Overview
August 2013 through July 2014

| | TOTAL |
|---|-------------------------|
| | Aug '13 - Jul 14 |
| Ordinary Income/Expense | |
| Income | |
| Donations | |
| 33600 · CASP Board Contributions | 1,800.00 |
| 33620 · Donations | 300.00 |
| 33700 · CASP Employee Contributions | 130.00 |
| 33800 · CASP Fundraising | 1,000.00 |
| 33900 · CASP Scholarship Fund Donations | 1,100.00 |
| Total Donations | 4,330.00 |
| Grants | |
| 35150 · Tutor Program Grant - SVSC | 4,000.00 |
| 35500 · United Way Grant | |
| 35500.1 · United Way Grant - Be Fit | 16,000.00 |
| 35500.2 · United Way Grant - Be Smart | 10,000.00 |
| 35500.3 · United Way Grant - Kennedy | 10,000.00 |
| Total 35500 · United Way Grant | 36,000.00 |
| Total Grants | 40,000.00 |
| Other Income | |
| 36000 · Income/Return Check Charge Fee | 1,100.00 |
| 37500 · Okla Serves Salary Reimbursment | 41,400.00 |
| 37600 · In-Kind OU Workstudy Income | 10,000.00 |
| 37700 · Insure Oklahoma Reimbursement | 7,000.00 |
| Total Other Income | 59,500.00 |
| Scholarship Income | |
| 39100 · CDBG | 3,500.00 |
| Total Scholarship Income | 3,500.00 |
| Subsidy | |
| DHS | |
| 41000 · DHS Direct Deposit | 28,500.00 |
| 41100 · DHS Other | 100.00 |
| Total DHS | 28,600.00 |
| Total Subsidy | 28,600.00 |
| 38550 · Scholarship Allocations-CASP | 48,000.00 |
| 39000 · Parent Payments | 1,125,000.00 |
| 39400 · CASP Scholarship Program | 48,000.00 |
| 39450 · CASP Scholarship Program -KEN | 10,000.00 |
| Total Income | 1,366,930.00 |
| Gross Profit | 1,366,930.00 |

**Community After School Program
Profit & Loss Budget Overview
August 2013 through July 2014**

TOTAL

Aug '13 - Jul 14

Expense

| | |
|---------------------------------------|------------|
| 11000 · Retirement | |
| 11500 · 401k Match | 13,100.00 |
| Total 11000 · Retirement | 13,100.00 |
| | |
| 50000 · Advertising | 2,000.00 |
| 50100 · Audit | 8,000.00 |
| 50250 · Be Fit Club (CATCH) Expenses | 5,500.00 |
| 50350 · Work-Study Reimbursement | 3,500.00 |
| 50400 · Copies | 8,500.00 |
| 50500 · Equipment Purchase | 2,500.00 |
| 50600 · Food | 23,000.00 |
| 50800 · Insurance | 16,500.00 |
| 50850 · Insurance - Health | 76,000.00 |
| 51200 · Membership & Subscriptions | 3,585.00 |
| 51250 · Subscriptions | 0.00 |
| 51300 · Mileage | 5,000.00 |
| 51600 · Office Supplies & Maintenance | 10,000.00 |
| 51700 · OSBI | 1,900.00 |
| 51800 · Postage | 2,000.00 |
| 51900 · Professional Fees | 13,000.00 |
| 51950 · Legal Counsel | 2,500.00 |
| 52100 · Refund of Tuition | 4,000.00 |
| 53000 · Rent-Office | 49,680.00 |
| 53100 · Rent-School | 3,400.00 |
| 54000 · Repairs and Maintenance | 3,000.00 |
| 55000 · Salaries and Wages | 842,000.00 |
| 56000 · Scholarships Issued | 0.00 |
| 56050 · Scholarship Issued- CASP | 48,000.00 |
| 56500 · Staff Development | 5,200.00 |
| 56600 · Orientation | 1,000.00 |
| 56700 · Board Development | 200.00 |
| 57000 · Summer Program Bus Expense | 1,000.00 |
| 57100 · Summer Program Bus Fuel | 2,000.00 |
| 57200 · Summer Program Enrichment | 1,800.00 |
| 57300 · Summer Program Field Trips | 8,300.00 |
| 57400 · Summer Program Food | 3,600.00 |
| 57500 · Summer Program Mileage | 300.00 |
| 57550 · Summer Program Rent | 5,800.00 |
| 57600 · Summer Program Supplies | 5,000.00 |
| 58000 · Supplies - Site | 50,000.00 |
| 58010 · Day Camp Expense | 1,000.00 |
| 58020 · Kennedy Supplies Expense | 6,500.00 |
| 58150 · Healthy Food Expense | 0.00 |
| 58200 · Tutoring Program | 7,000.00 |

Community After School Program
Profit & Loss Budget Overview
August 2013 through July 2014

| | TOTAL |
|--------------------------------------|-------------------------|
| | Aug '13 - Jul 14 |
| 59000 · Telephone | 6,500.00 |
| 60000 · Training | 4,500.00 |
| 61000 · Utilities | 7,000.00 |
| 64200 · Depreciation Expense | 14,000.00 |
| 70000 · United Way Reimbursement | 0.00 |
| 71000 · In-kind OU Workstudy Expense | 13,400.00 |
| 71700 · Payroll Expenses | 65,000.00 |
| 71800 · TeleCheck Fees | 1,000.00 |
| 71900 · Credit Card Processing Fees | 3,000.00 |
| Total Expense | 1,359,765.00 |
| Net Ordinary Income | 7,165.00 |
| Other Income/Expense | |
| Other Income | |
| 38100 · CASP Funded Scholarships | 0.00 |
| 83500 · Miscellaneous | 0.00 |
| Total Other Income | 0.00 |
| Other Expense | |
| Miscellaneous Expense | |
| 72000 · Bank Charge | 0.00 |
| Miscellaneous Expense - Other | 0.00 |
| Total Miscellaneous Expense | 0.00 |
| 8010 · Other Expenses | 4,000.00 |
| Total Other Expense | 4,000.00 |
| Net Other Income | -4,000.00 |
| Net Income | 3,165.00 |

Community After School Program, Inc.
Norman, Oklahoma

***REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION***

For the Year Ended July 31, 2012

SAUNDERS & ASSOCIATES, PLLC

Certified Public Accountants

630 East 17th Street

P. O. Box 1406

Ada, Oklahoma 74820

(580) 332-8548

FAX: (580) 332-2272

Website: www.saunderscpas.com

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

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Saunders & Associates, PLLC

Certified Public Accountants

630 East 17th Street * P. O. Box 1406 * Ada, Oklahoma 74820 * (580) 332-8548 * FAX: (580) 332-2272
Website: www.saunderscpas.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Community After School Program, Inc.
Norman, Oklahoma

We have audited the accompanying statement of financial position of Community After School Program, Inc. as of July 31, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Community After School Program, Inc.'s management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community After School Program, Inc.'s internal control over financial reporting. Accordingly, we express no such opinion. 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 Community After School Program, Inc. as of July 31, 2012, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Saunders & Associates, PLLC
SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants

March 14, 2013

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

STATEMENT OF FINANCIAL POSITION

July 31, 2012

ASSETS

Current Assets:

| | |
|---------------------------|----------------|
| Cash and Cash Equivalents | \$ 595,538 |
| Accounts Receivable | 24,583 |
| Prepaid Expenses | 6,263 |
| Total Current Assets | <u>626,384</u> |

Other Assets:

| | |
|--------------------------------|----------------|
| Fixed Assets | 196,530 |
| Less: Accumulated Depreciation | (82,996) |
| Net Fixed Assets | <u>113,534</u> |

TOTAL ASSETS \$ 739,918

LIABILITIES AND NET ASSETS

Current Liabilities:

| | |
|---------------------------|---------------|
| Accounts Payable | \$ 9,661 |
| Payroll Liabilities | 22,583 |
| Deferred Revenue | 3,167 |
| Total Current Liabilities | <u>35,411</u> |

Other Liabilities:

| | |
|------------------------------------|---------------|
| Liability for Compensated Absences | <u>15,091</u> |
|------------------------------------|---------------|

Total Liabilities 50,502

Net Assets:

| | |
|------------------------|----------------|
| Unrestricted | 689,416 |
| Temporarily Restricted | 0 |
| Total Net Assets | <u>689,416</u> |

TOTAL LIABILITIES AND NET ASSETS \$ 739,918

* The accompanying notes are an integral part of the financial statements.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended July 31, 2012

| | <u>Unrestricted</u> |
|----------------------------------|---------------------|
| <u>REVENUE AND SUPPORT</u> | |
| Tuition | \$ 1,146,275 |
| Grants and Contracts | 20,388 |
| Americorps Funds | 40,800 |
| Interest | 419 |
| Fundraising/Donations | 4,137 |
| Other | 665 |
| In-Kind | 13,451 |
| Total Revenue and Support | <u>1,226,135</u> |
| <u>EXPENSES</u> | |
| Salaries and Wages | 746,261 |
| Fringe Benefits | 42,862 |
| Payroll Tax Expense | 61,334 |
| Advertising | 1,290 |
| Bank Charges and Processing Fees | 4,096 |
| Depreciation | 16,331 |
| Dues/Subscriptions | 1,674 |
| Food Costs | 26,929 |
| Equipment/Maintenance | 9,170 |
| Insurance | 17,835 |
| Mileage | 4,629 |
| Occupancy | 60,455 |
| Office Supplies | 4,456 |
| Postage | 696 |
| Printing and Copying | 8,407 |
| Professional Services | 24,750 |
| Program Supplies | 52,044 |
| Scholarships Awarded | 12,877 |
| Staff Development | 2,918 |
| Summer Program | 17,498 |
| CATCH Program | 2,594 |
| Work Study | 4,684 |
| Tutoring Program | 3,123 |
| Telephone | 5,671 |
| Travel/Training | 5,283 |
| Other | 2,706 |
| In-Kind Expense | 13,451 |
| Bad Debt Expense | 15,679 |
| Total Expenses | <u>1,169,603</u> |
| Change in Net Assets | 56,532 |
| Net Assets July 31, 2011 | <u>632,884</u> |
| NET ASSETS, JULY 31, 2012 | <u>\$ 689,416</u> |

* The accompanying notes are an integral part of the financial statements.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended July 31, 2012

| | <u>Administration</u> | <u>Fund- raising</u> | <u>Program Services</u> | <u>Total Expenses</u> |
|----------------------------------|-----------------------|--------------------------|-----------------------------|---------------------------|
| <u>EXPENSES</u> | | | | |
| Salaries and Wages | \$ 44,514 | \$ 17,085 | \$ 684,662 | \$ 746,261 |
| Fringe Benefits | 10,715 | 0 | 32,147 | 42,862 |
| Payroll Tax Expense | 4,721 | 0 | 56,613 | 61,334 |
| Advertising | 0 | 0 | 1,290 | 1,290 |
| Bank Charges and Processing Fees | 4,096 | 0 | 0 | 4,096 |
| Depreciation | 0 | 0 | 16,331 | 16,331 |
| Dues/Subscriptions | 0 | 0 | 1,674 | 1,674 |
| Food Costs | 0 | 0 | 26,929 | 26,929 |
| Equipment/Maintenance | 917 | 0 | 8,253 | 9,170 |
| Insurance | 1,400 | 0 | 16,435 | 17,835 |
| Mileage | 92 | 0 | 4,537 | 4,629 |
| Occupancy | 5,725 | 0 | 54,730 | 60,455 |
| Office Supplies | 446 | 0 | 4,010 | 4,456 |
| Postage | 626 | 0 | 70 | 696 |
| Printing and Copying | 841 | 0 | 7,566 | 8,407 |
| Professional Services | 24,750 | 0 | 0 | 24,750 |
| Program Supplies | 0 | 0 | 52,044 | 52,044 |
| Scholarships Awarded | 0 | 0 | 12,877 | 12,877 |
| Staff Development | 0 | 0 | 2,918 | 2,918 |
| Summer Program | 0 | 0 | 17,498 | 17,498 |
| CATCH Program | 0 | 0 | 2,594 | 2,594 |
| Work Study | 0 | 0 | 4,584 | 4,584 |
| Tutoring Program | 0 | 0 | 3,123 | 3,123 |
| Telephone | 185 | 0 | 5,486 | 5,671 |
| Travel/Training | 0 | 0 | 5,283 | 5,283 |
| Other | 1,901 | 0 | 805 | 2,706 |
| In-Kind Expense | 0 | 0 | 13,451 | 13,451 |
| Bad Debt Expense | 0 | 0 | 15,679 | 15,679 |
| TOTAL FUNCTIONAL EXPENSES | \$ 100,929 | \$ 17,085 | \$ 1,051,589 | \$ 1,169,603 |

* The accompanying notes are an integral part of the financial statements.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended July 31, 2012

Cash Provided (Used) by Operating Activities:

Change in Net Assets \$ 56,532

Add (Deduct) Items Not Affecting Cash:

| | |
|---|--------|
| Depreciation | 16,331 |
| (Increase) Decrease in Accounts Receivable | 17,587 |
| (Increase) Decrease in Prepaid Expenses | (322) |
| Increase (Decrease) in Payroll Liabilities | 2,258 |
| Increase (Decrease) in Accounts Payable | 2,186 |
| Increase (Decrease) in Compensated Absences | 5,385 |
| Increase (Decrease) in Deferred Revenue | 3,167 |

Net Cash Provided by Operating Activities 103,124

Cash Provided (Used) by Investing Activities:

| | |
|-----------------------------|---------|
| Acquisition of Fixed Assets | (1,560) |
| Retirement of Fixed Assets | 299 |

Net Cash Provided (Used) By Investing Activities (1,261)

Cash Provided (Used) by Financing Activities

| | |
|------------------------------|---|
| Retirement of Long-Term Debt | 0 |
|------------------------------|---|

Net Cash Provided (Used) by Financing Activities 0

Net Increase (Decrease) in Cash 101,863

Cash Balance, July 31, 2011 493,675

CASH BALANCE, JULY 31, 2012 \$ 595,538

* The accompanying notes are an integral part of the financial statements.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

July 31, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities – The Community After School Program, Inc. (CASP) is a non-profit organization established on March 11, 1974 for the purpose of providing basic care and supervision of elementary school age children of the Norman community in after school programs at seventeen (17) schools in the Norman area. CASP also operates a summer program to provide care for children during summer months. CASP is primarily funded by tuition payments made by parents.

Basis of Presentation – The accompanying financial statements of CASP have been prepared on the accrual basis which is in accordance with accounting principles generally accepted in the United States of America (GAAP). Under the accrual basis, revenues are recognized when earned, rather than received, and expenses are recorded when the liability is incurred, rather than when payment is made.

Income Taxes and Uncertain Tax Positions

Income Tax Status – CASP qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. CASP currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

CASP has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. CASP has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. CASP believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, CASP has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at July 31, 2012.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, CASP has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

Financial Statement Presentation – The organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. CASP has no permanently restricted net assets. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

July 31, 2012

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Cash and Cash Equivalents – For the purposes of the statement of cash flows, cash consists of demand deposits maintained at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). Bank balances at July 31, 2012 are categorized as follows to give an indication of the level of risk assumed by the organization.

Unrestricted

| <u>Category</u> | <u>Carrying Amount</u> |
|---|------------------------|
| 1) Insured or collateralized with securities held by the organization or by its agent in the organization's name. | \$ 600,702 |
| 2) Collateralized with securities held by the pledging financial institution's trust department. | 0 |
| 3) Uncollateralized | 0 |
| TOTAL | <u>\$ 600,702</u> |

Accounts Receivable - Accounts receivable consist of the following:

| | |
|-----------------------------|------------------|
| Enrollment Fees and Tuition | \$ 21,832 |
| Receivable From OESC | 1,472 |
| Other | <u>1,279</u> |
| | <u>\$ 24,583</u> |

CASP uses the direct write-off method when amounts are deemed to be uncollectible and does not record an allowance for doubtful accounts. Uncollectible receivables in the amount of \$15,679 were written off in FY 2012. The organization had no bad debt write-offs in FY 2011.

Prepaid Expense – Prepaid expense consists of that portion of payments made on insurance policies that relate to coverage in the subsequent fiscal year.

Fixed Assets – Fixed assets consist of furniture and equipment held by CASP. It is the Organization's policy to capitalize at cost furniture and equipment acquisitions greater than \$500. Donated assets are recorded at their estimated fair value on the date of donation. Depreciation is recorded using the straight-line method with useful lives ranging from five to seven years.

Contributed Services – The Organization had no contributed services that met the requirements for recognition in the financial statements.

Use of Estimates – The preparation of financial statements in conformity with the basis of accounting described above requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Actual results could differ from those estimates.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

July 31, 2012

NOTE 2: SCHEDULE OF CHANGES IN FIXED ASSETS

| | <u>Balance</u> <u>07/31/11</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance</u> <u>07/31/12</u> |
|--------------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|
| Leasehold Improvements | \$ 61,967 | \$ 0 | \$ 0 | \$ 61,967 |
| Furniture and Equipment | 122,345 | 1,560 | 1,342 | 122,563 |
| Vehicles | <u>12,000</u> | <u>0</u> | <u>0</u> | <u>12,000</u> |
| Total Fixed Assets | <u>\$ 196,312</u> | <u>\$ 1,560</u> | <u>\$ 1,342</u> | <u>\$ 196,530</u> |
| Accumulated Depreciation | <u>\$(67,708)</u> | <u>\$(16,331)</u> | <u>\$ 1,043</u> | <u>\$(82,996)</u> |

NOTE 3: COMPENSATED ABSENCES

The organization recognizes its obligation relating to employees' rights to receive compensation for future absences attributable to services already rendered. Amounts accrued have been derived from the payroll system and estimated based on hours of leave accrued. CASP's liability for accrued compensated absences at July 31, 2012 was \$15,091.

NOTE 4: PENSION PLAN

CASP provides employees with a 401(k) Profit Sharing Plan. Administrative staff employees are eligible to participate in the plan if they are at least 21 years of age and have completed 1 year of service with the organization. CASP will match up to 5% of employee contributions. CASP contributions to the plan for the year equaled \$9,269.

NOTE 5: LEASES

CASP leases space at seventeen (17) elementary schools from September through May under an annually renewed agreement with the Norman Board of Education. CASP pays \$200 per site per year for the use of these facilities.

Lease 1: The organization is party to a lease for administrative office space. This lease is for a 5 year term, at a rate of \$3,640 per month the first year, \$3,890 the second year, and \$4,140 per month for the remaining 3 years of the term.

Lease 2: In September 2010, the organization entered into a new 60 month lease agreement for a copier with monthly lease payments of \$594 per month, which includes all routine maintenance. Total lease payments included in reproduction expense for the year ended July 31, 2012 equaled \$7,128.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

July 31, 2012

NOTE 5: LEASES, CONTINUED

Future minimum lease payments under these agreements are as follows:

| <u>Year Ending July 31,</u> | <u>Lease #1</u> | <u>Lease #2</u> |
|-----------------------------|------------------|------------------|
| 2013 | \$ 49,680 | \$ 7,130 |
| 2014 | 45,540 | 7,130 |
| 2015 | 0 | 7,130 |
| 2016 | 0 | 1,188 |
| | <u>\$ 95,220</u> | <u>\$ 22,578</u> |

NOTE 6: GRANTS

Grant revenue for the period ended July 31, 2012 included the following:

| | |
|---|------------------|
| CATCH Grant | \$ 11,458 |
| Social and Voluntary Services Corporation | 5,700 |
| City of Norman - CDBG | <u>3,230</u> |
| | <u>\$ 20,388</u> |

NOTE 7: CONTINGENT LIABILITIES

The Organization is a named defendant in a complaint filed with the Department of Justice. The parent of a child who formerly attended one of the Organization's programs has filed a complaint regarding alleged violations of Title III of the Americans With Disabilities Act. CASP is vigorously defending the complaint. This matter is in the early stages and its outcome and any potential liability cannot be estimated at this time.

NOTE 8: CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the organization to credit risk are primarily accounts receivable from parents. Parent accounts receivable represent amounts due for tuition and fees from parents of currently enrolled and former students. Finance charges are not recorded on balances that are considered past due. Amounts are past due when not paid by the end of the following month. Student accounts receivable past due ninety days or more totaled \$16,999 at July 31, 2012.

A significant portion of revenues from tuition payments is derived from the Oklahoma Department of Human Services as subsidy payments for services provided to low-income families. In the fiscal year ended July 31, 2012, the organization received \$63,972 in DHS subsidy payments. This represents approximately 5.6% of tuition revenues and 5.2% of overall revenues.

COMMUNITY AFTER SCHOOL PROGRAM, INC.
Norman, Oklahoma

NOTES TO FINANCIAL STATEMENTS

July 31, 2012

NOTE 9: IN-KIND CONTRIBUTIONS

In-kind contributions consist of payments made by the University of Oklahoma through the Federal Work-Study Program.

NOTE 10: SUBSEQUENT EVENTS

The organization has evaluated subsequent events through March 14, 2013, which is the date the financial statements were available to be issued.



Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0437746480
May 13, 2008 LTR 4168C E0
73-0960925 000000 00 000 R

00019093

BODC: TE

COMMUNITY AFTER SCHOOL PROGRAM INC
1023 N FLOOD AVE
NORMAN OK 73069

010515

Employer Identification Number: 73-0960925
Person to Contact: Ms Casteel
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 02, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1977, that recognized you as exempt from federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Deborah Bingham".

Deborah Bingham
Accounts Management I