

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

APR 24 2008

COPPER RIVER BASIN CHILD ADVOCACY
CENTER
C/O JULIE WILLIAMSON
PO BOX 789
GLENNALLEN, AK 99588

Employer Identification Number:

26-1108855

DLN:

17053276019037

Contact Person:

GERALD HOLLAND

ID# 95031

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Public Charity Status:

170(b)(1)(A)(VI)

Form 990 Required:

Yes

Effective Date of Exemption:

August 28, 2007

Contribution Deductibility:

Yes

Advance Ruling Ending Date:

June 30, 2011

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.



COPPRIV-03

EWEBER

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/05/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Hub International Northwest LLC 3180 Peger Rd Ste 120 Fairbanks, AK 99709	CONTACT NAME:	PHONE (A/C, No, Ext): (907) 456-6646	FAX (A/C, No): (907) 452-5445
	E-MAIL ADDRESS: now.fairbankspolicy@hubinternational.com		
INSURED Copper River Basin Child Advocacy Center, Inc P.O. Box 103 Gakona, AK 99586	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: American Alternative Insurance Corporation		19720
	INSURER B: Alaska National Insurance Company		38733
	INSURER C: Philadelphia Indemnity Insurance Company		18058
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						
		X		99A5GL0000048-00	10/26/2018	10/26/2019	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000
							MED EXP (Any one person) \$ 15,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 3,000,000
							PRODUCTS - COMP/OP AGG \$ 3,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						
	OTHER:						
	AUTOMOBILE LIABILITY						
	<input type="checkbox"/> ANY AUTO						COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> OWNED AUTOS ONLY						BODILY INJURY (Per person) \$
	<input type="checkbox"/> HIRED AUTOS ONLY						BODILY INJURY (Per accident) \$
	<input type="checkbox"/> SCHEDULED AUTOS						PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> NON-OWNED AUTOS ONLY						
	UMBRELLA LIAB						EACH OCCURRENCE \$
	EXCESS LIAB						AGGREGATE \$
	DED						
	RETENTION \$						
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N		18H WW 96648	08/29/2018	08/29/2019	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	If yes, describe under DESCRIPTION OF OPERATIONS below	Y	N/A				E.L. EACH ACCIDENT \$ 100,000
							E.L. DISEASE - EA EMPLOYEE \$ 100,000
							E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liab.			99A2PL0004235-07	10/26/2018	10/26/2019	Aggregate 3,000,000
C	Directors & Officers			PHSD1399857	01/09/2019	01/09/2020	Aggregate 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
The Certificate Holder is Additional Insured on the General Liability policy per written contract.
Cancellation Notice subject to Alaska state statute AS 21.36.220(b).

CERTIFICATE HOLDER

CANCELLATION

City of Valdez PO Box 307 Valdez, AK 99686	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE

III

GRANT FUNDING REQUEST FOR COMMUNITY SERVICE ORGANIZATIONS

2020 FUNDING REQUEST/CERTIFICATION FORM

ORGANIZATION NAME: Copper River Basin Child Advocacy Center PHONE: 907-822-3733
 ADDRESS: P.O. Box 103, Gakona, AK ZIP: 99586
 CONTACT PERSON: Gina Hoke PHONE: 907-259-3234
 CONTACT PERSON E-MAIL: director@crbcac.org
 PROGRAM TITLE: Valdez satellite Child Advocacy Center

FUNDING REQUEST FOR 2020: \$ 10,900

1. Non-Profit Corporation? Yes X No
 Date of incorporation: April 2008 Federal Tax ID #: 26-1108855
2. Organization's estimated TOTAL 2020 operating budget: \$ 383,649
3. Historical Funding and Membership Information

	Total CSO Budget	City Funding	City % of Total	# of Members
2016	n/a			
2017	387,749	10,400	.27%	6
2018	387,349	10,900	.28%	8
2019	380,749	10,900	.286%	7

4. What was previous grant funding used for? Be specific.

The grant funds were expended for training needs, such as lodging, airfare, mileage, per diem, registration fees; program supplies, such as prevention/educational materials, books, paper, pamphlets; dues and memberships; professional fees, such as book keeping. Also, medical provider fees, including travel and service fees.

ATTACHMENTS: (label as indicated)

- Copy of your organization's most recent fiscal year end financial statements including balance sheet and profit and loss, and sources and uses of revenues. These statements must also show all accumulated fund balances for all of the organization's assets. (label page 2)
- Copy of balance sheets from three prior fiscal years. (label page 3)
- Copy of your organization's estimated current operating budget, including revenues and expenditures. (label page 4)
- Copy of proposed 2020 budget, including revenues and expenditures. (label page 5)
- Copy of your organization's balance sheet and profit and loss as of 6/30/2019

CERTIFICATION: (must be signed by both individuals)

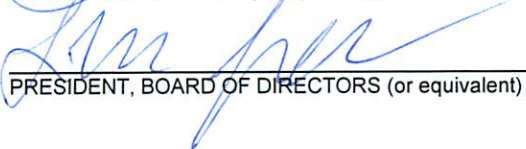
I certify that the information contained in this application, including all attachments and supporting materials, is true and correct to the best of my knowledge.



EXECUTIVE DIRECTOR (or equivalent)



DATE



PRESIDENT, BOARD OF DIRECTORS (or equivalent)



DATE

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Letter to the Governing Board

Year Ended June 30, 2017

*Altman, Rogers
& Co.* | CERTIFIED
PUBLIC
ACCOUNTANTS

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Letter to the Governing Board

Year Ended June 30, 2017

December 11, 2017

Members of the Governing Board
Copper River Basin Child Advocacy Center
Copper River, Alaska

We have audited the financial statements of Copper River Basin Child Advocacy Center (the Center) for the year ended June 30, 2017, and have issued our report thereon dated December 11, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 25, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Copper River Basin Child Advocacy Center are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the Center during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the estimate of the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the functional allocation of expenses requires estimates based on time and effort. We evaluated the key factors and assumptions used to develop the breakdown of expenses in determining that it is reasonable in relation to the financial statements taken as a whole.

Management has to estimate the value of donated services and goods and the necessity of recording these items in the financial records. We evaluated the transactions for both occurrence and valuation in the performance of our audit procedures in determining that they were reasonable in relation to the financial statements taken as a whole.

Management's estimates of the useful lives and amortization is based upon the expected life of the leasehold improvements. We evaluated the key factors and assumptions used to develop the useful lives and amortization expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatement detected as a result of audit procedures was corrected by management:

- \$8,289 to adjust beginning balances

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 11, 2017.

Internal Control and Other Matters

In planning and performing our audit of the financial statements of Copper River Basin Child Advocacy Center as of and for the year ended June 30, 2017, in accordance with auditing standard generally accepted in the United States of America, we considered Copper River Basin Child Advocacy Center's internal control over financial reporting (internal control) as a basis for designing 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 the Center's internal control. Accordingly we do not express an opinion on the effectiveness of the Organization'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 controls, such that there is a reasonable possibility that a material misstatement of the Center's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weakness. 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.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Center's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Accounting Assistance

As part of our engagement, we drafted the financial statement of Copper River Basin Child Advocacy Center from the Center's accounting records; however, management of the Center was involved in the drafting process and retains responsibility for the financial statements.

Issues Discussed Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Center's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Subsequent Accounting Standard Updates

The Financial Accounting Standards Board (FASB) has passed several new accounting standards updates (ASU) with upcoming implementation dates covering several topics as follows:

- ASU 2014-09 – *Revenue from Contracts with Customers (Topic 606)*. Effective for fiscal years beginning after December 15, 2018.
- ASU 2016-02 – *Leases (Topic 842)*. Effective for fiscal years beginning after December 15, 2019.
- ASU 2016-14 – *Not-for-Profit Entities (Topic 958)*. Effective for fiscal years beginning after December 15, 2017.

ASU 2014-09 (*Topic 606*) addresses revenue recognition in three subsections: (1) General (2) Contributions Received and (3) Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that Raises or Hold Contributions for Others. The General Subsections provide guidance on the presentation of exchange transaction in the statement of activities. They also provide implementation guidance for distinguishing contribution transactions from exchange transactions. The contributions Received Subsections establish standards of financial accounting and reporting for contributions received. They also establish standards for collection of works of art, historical treasures, and similar assets acquired by contribution. The Transfers of Assets to a Not-for-Profit Entity or Charitable Trust that Raises or Holds Contributions for Others Subsections provide guidance for transfers of assets for which it may be unclear as to who should report a contribution because a donor uses a recipient entity as its intermediary, agent, or trustee to transfer assets to a third-party donee. Although the transaction between the donor and the donee may be a contribution, in many instances, the transfer of assets from the donor is not a contribution received by the recipient entity, and the transfer of assets to the donee is not a contribution made by the recipient entity.

ASU 2016-02 (*Topic 842*) the overall goal of this project is to ensure that all assets and liabilities arising from lease contracts are reported in the statement of financial position. Accordingly, the new guidance provides both lessee and lessor accounting requirements for all entities and it applies to all leases except leases of intangible and biological assets, inventory, assets under construction, and leases to explore or use mineral, natural gas and similar resources. The new update will require lessees to recognize the lease asset and lease liability associated with all leases (operating and financing), in the statement of financial position.

ASU 2016-14 (*Topic 958*) addresses FASB's project to improve the current net asset classification requirements and the information presented in financial statements and notes about a not-for-profit (NFP) entity's liquidity, financial performance, and cash flows. This update requires NFP's to present two classes of net assets, rather than three classes currently required. The NFP would report net asset with donor restriction and net assets without donor restrictions. Additionally, this update would continue to allow NFP's to choose from the direct and indirect method of presenting their cash flows, but no longer require the presentation or disclosure of the indirect method (reconciliation) if using the direct method. Finally, this update would require enhanced footnote disclosures.

Other Information in Documents Containing Audited Statements

With respect to the additional supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the additional supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the governing board and management of Copper River Basin Child Advocacy Center and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Altman, Rogers & Co.

Anchorage, Alaska

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Financial Statements and Additional Information

(With Independent Auditor's Report Thereon)

Year Ended June 30, 2017

*Altman, Rogers
& Co.* | CERTIFIED
PUBLIC
ACCOUNTANTS

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Financial Statements and Additional Information

(With Independent Auditor's Report Thereon)

Year Ended June 30, 2017

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1-2
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-11
Additional Information:	
Department of Health and Social Services – Schedule of Activities – Budget and Actual: Children's Advocacy Centers Grant FY17	12

Independent Auditor's Report

Members of the Board of Directors
Copper River Basin Child Advocacy Center
Gakona, Alaska

We have audited the accompanying financial statements of Copper River Basin Child Advocacy Center, which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Members of the Board of Directors
Copper River Basin Child Advocacy Center

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Copper River Basin Child Advocacy Center as of June 30, 2017, 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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Department of Health and Social Services - Schedule of Activities - Budget and Actual as required by the State of Alaska Department of Health and Social Services, are presented for purposes of additional analysis and are not a required part of the 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 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 of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Altman, Rogers & Co.

Anchorage, Alaska
December 11, 2017

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Statement of Financial Position

June 30, 2017

Assets

Current Assets:

Cash and cash equivalents	\$	59,499
Grants receivable		38,437
Prepaid items		9,373
Total current assets		<u>107,307</u>

Non-Current Assets:

Property and equipment		100,359
Total assets	\$	<u><u>207,666</u></u>

Liabilities and Net Assets

Current Liabilities:

Accounts payable		1,791
Accrued payroll liabilities and annual leave		21,416
Total liabilities		<u>23,207</u>

Net Assets:

Unrestricted		184,459
Total liabilities and net assets	\$	<u><u>207,666</u></u>

See accompanying notes to financial statements.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Statement of Activities

Year Ended June 30, 2017

Revenues and other support:	
State of Alaska	\$ 224,697
In-kind	157,173
Rental	24,400
Other income	1,418
Total revenues and other support	<u>407,688</u>
Expenses:	
Program services -	
Child advocacy	322,109
Support services -	
Management and general	57,124
Total expenses	<u>379,233</u>
Change in net assets	28,455
Net assets, beginning of year	<u>156,004</u>
Net assets, end of year	<u>\$ 184,459</u>

See accompanying notes to financial statements.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Statement of Functional Expenses

Year Ended June 30, 2017

	<u>Program Services</u>	<u>Support Services</u>	
	Child	Management	
	Advocacy	and	
		General	Total
Personal services	\$ 111,220	27,805	139,025
Travel and training	2,678	-	2,678
Facility	4,559	13,676	18,235
Supplies	2,614	4,854	7,468
Equipment	1,669	295	1,964
In-kind lease expense	145,617	7,664	153,281
In-kind services	3,697	195	3,892
Depreciation	13,841	728	14,569
Other	36,214	1,907	38,121
Total expenses	<u>\$ 322,109</u>	<u>57,124</u>	<u>379,233</u>

See accompanying notes to financial statements.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Statement of Cash Flows

Year Ended June 30, 2017

CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	
Change in net assets	\$ 28,455
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	14,569
(Increase) decrease in current assets:	
Grants receivable	(24,499)
Prepaid items	(4,172)
Increase (decrease) in current liabilities:	
Accounts payable	(303)
Accrued payroll liabilities and annual leave	149
Net cash provided by operating activities	<u>14,199</u>
Cash flows used by investing activities	
Purchase of property and equipment	(14,490)
 INCREASE IN CASH AND CASH EQUIVALENTS	 (291)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>59,790</u>
CASH AND CASH EQUIVALENTS, End of year	\$ <u><u>59,499</u></u>

See accompanying notes to financial statements.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Notes to Financial Statements

June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities – Copper River Basin Child Advocacy Center (the Center) is a non-profit organization formed in 2008 for the purpose of providing support while improving the inter-agency response for children and families affected by child abuse. The Center is operated exclusively for charitable, educational and research purposes.

Use of Estimates – Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that are used.

Basis of Presentation – Copper River Basin Child Advocacy Center's accounting records are maintained on an accrual basis of accounting in accordance with generally accepted accounting principles. Under this method of accounting revenues are recognized when earned and expenses when incurred. The financial statement presentation follows the recommendations of the Financial Accounting Standards Board.

The Center reports 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.

Unrestricted net assets represent the portion of net assets of the Center that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Temporarily restricted net assets represent the portion of net assets of the Center whose use is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled by actions of Copper River Basin Child Advocacy Center. When the stipulated time restriction ends or action is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets represent the portion of the net assets from contributions whose use by the Center is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Center.

All net assets are unrestricted for use by the Center, or their temporary donor restrictions were met within the years presented.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Notes to Financial Statements, Continued

Support and Revenue

Contributions: Unconditional promises to give cash and other assets to the Center are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at the fair value at the date the gift is received. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and nature of any donor restrictions. Support restricted by the donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. 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. Donor-restricted contributions whose restrictions are met the same year as received are reported as unrestricted contributions in the accompanying financial statements.

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC 958, Accounting for Contributions Received and Contributions Made, if the services (1) create or enhance nonfinancial assets or (2) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. In-kind contributions for space, supplies, and professional services are recorded in the statement of activities at market value and recognized as revenue and expenses in the period they are received, except for donated equipment, which is recorded as revenue in the period received and the asset is depreciated over its estimated useful life.

Cash and Cash Equivalents – For purposes of the Statement of Cash Flows, Copper River Basin Child Advocacy Center considers all unrestricted highly liquid investments with maturity of three months or less to be cash equivalents.

Accounts and Grants Receivable – Accounts receivable are recorded on the accrual basis when the goods and services are billed and are considered delinquent or uncollectible on a case-by-case basis by management. The Center records an allowance for doubtful accounts for the estimated uncollectible portion of the accounts receivable. At June 30, 2017 management has determined all receivables are collectible, and no allowance for doubtful accounts has been established. This estimate is based on management's historical collection experience and a review of current accounts receivable. Receivables are charged off when all collection efforts have been exhausted.

Prepaid Items – Payments made to vendors for services that will benefit periods beyond the June 30 year end, are recorded as prepaid items.

Property and Equipment

Property and equipment are stated at cost or estimated fair value if donated. Expenses for maintenance and repairs are charged to expense as incurred, and expenses for major renovations are capitalized. All expenses for property and equipment in excess of \$1,000 are capitalized. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis over the useful lives of 3-10 years. Buildings improvements are depreciated on a straight-line basis over 10 years.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Notes to Financial Statements, Continued

Compensated Absences

Annual leave is accrued as earned and recorded as an expense in the period earned.

Fair Value of Financial Instruments – The fair value of an asset is the amount at which the asset could be bought or sold in a current transaction between willing parties, that is, other than in forced liquidation sale. The fair value of a liability is the amount at which that liability could be incurred or settled in a current transaction between willing parties, that is, other than in a forced or liquidation sale. The following instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable and (5) other current liabilities. The carrying amounts reported in the statement of financial position for the above financial instruments closely approximate their fair value due to the short-term nature of these assets and liabilities.

Income Taxes – Copper River Basin Child Advocacy Center is a nonprofit corporation exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code.

Although the organization is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirement of filing Federal Income tax Form 990-T and a tax liability may be determined on these activities. The Center had no income derived from unrelated business activities as of June 30, 2017.

The Center classifies all interest and penalties related to tax contingencies as income tax expense. As of June 30, 2017, there are no accrued interest or penalties. As of June 30, 2017 there were no uncertain tax positions or unrecognized tax benefits for which management believes it is reasonably possible that the total amounts of tax contingencies will significantly increase or decrease within 12 months of the reporting date. The Center files tax returns in the US Federal Jurisdiction and the State of Alaska. As of 2017, the tax years that remain subject to examination begins in 2015.

Functional Expense Allocation – The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Notes to Financial Statements, Continued

NOTE 2. – CASH AND CASH EQUIVALENTS/CONCENTRATION OF RISK

The Center maintains cash balances including demand deposits and savings accounts at financial institutions located in Alaska which are insured by the FDIC up to \$250,000. No cash balances are uninsured at June 30, 2017.

NOTE 3. – DESCRIPTION OF PROGRAM AND SUPPORTING SERVICES

Program services – child advocacy – Includes all current projects of Copper River Basin Child Advocacy Center.

Management and general – Includes the functions necessary to maintain an adequate working environment; provide coordination and articulation of the Center's program strategy; secure proper administrative functioning of the Board of Directors; and manage the financial and budgetary responsibilities of the Center.

NOTE 4. – GRANTS AND RECEIVABLE

Grants and accounts receivable consist of the following at June 30:

Grants receivable	\$ <u>38,437</u>
-------------------	------------------

Management has determined all receivables are fully collectible therefore there is no allowance for doubtful accounts.

NOTE 5. – PROPERTY AND EQUIPMENT

Property and equipment comprised of the following at June 30, 2017:

Leasehold improvements	\$ 38,926
Equipment	<u>121,255</u>
Total property and equipment	<u>160,181</u>
Accumulated depreciation	<u>(59,822)</u>
	\$ <u>100,359</u>

Depreciation expense for the year ended was \$14,569.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Notes to Financial Statements, Continued

NOTE 6. – RETIREMENT PLAN

Both full-time and part-time Center employees, are eligible to receive up to a three percent (3%) match of the employee contributions to a simple IRA plan. The Center employees must elect to contribute to a simple IRA plan in order to be eligible to receive the up to three percent (3%) match from the employer.

NOTE 7. – OPERATING LEASES

The Center currently leases rental space from Copper River School District on a year to year basis. This rental space is contributed to the Center and is recorded at fair value. Contributed lease expense for the year is \$153,281.

The Center currently subleases rental space to the State of Alaska on a year to year basis. Rental income for the year is \$24,400.

NOTE 8. – SUBSEQUENT EVENTS

Management has evaluated the existence of subsequent events through December 11, 2017, the date which the financial statements were available to issue. No items were deemed necessary for disclosure.

COPPER RIVER BASIN CHILD ADVOCACY CENTER

Department of Health and Social Services

Children's Advocacy Centers FY17

Schedule of Activities - Budget and Actual

Year Ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues - State of Alaska	\$ <u>194,808</u>	<u>194,808</u>	<u>-</u>
Expenses:			
Personnel	143,360	143,360	-
Travel	3,000	3,000	-
Facility	4,070	4,070	-
Supplies	3,500	3,500	-
Equipment	16,800	16,800	-
Other	<u>24,078</u>	<u>24,078</u>	<u>-</u>
Total expenses	<u>194,808</u>	<u>194,808</u>	<u>-</u>
Excess of revenues over expenses	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Copper River Basin Child Advocacy Center

Balance Sheet

As of June 30, 2016

	Jun 30, 16
ASSETS	
Current Assets	
Checking/Savings	
First National Bank Alaska	45,755.85
Savings	14,032.56
Total Checking/Savings	59,788.41
Accounts Receivable	
Grants Accounts Receivable	13,937.56
Total Accounts Receivable	13,937.56
Other Current Assets	
Prepaid Expenses	5,201.68
Total Other Current Assets	5,201.68
Total Current Assets	78,927.65
Fixed Assets	
Capital Assets	145,690.65
Furniture, fixtures, & equip	
Accum deprec- furn,fix,equip	-44,550.61
Total Furniture, fixtures, & equip	-44,550.61
Vehicles	
Accum deprec - vehicles	-702.45
Total Vehicles	-702.45
Total Fixed Assets	100,437.59
TOTAL ASSETS	179,365.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	2,093.97
Total Accounts Payable	2,093.97
Other Current Liabilities	
Accrued Leave Liability	15,105.78
Direct Deposit Liabilities	-3,963.49
Employee Wages Payable	5,737.03
Payroll Liabilities	4,388.11
Total Other Current Liabilities	21,267.43
Total Current Liabilities	23,361.40
Total Liabilities	23,361.40
Equity	
Retained Earnings	146,818.28
Net Income	9,185.56
Total Equity	156,003.84
TOTAL LIABILITIES & EQUITY	179,365.24

Copper River Basin Child Advocacy Center

Balance Sheet

As of June 30, 2017

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings	
First National Bank Alaska	45,458.54
Savings	14,039.58
Total Checking/Savings	59,498.12
Accounts Receivable	
Grants Accounts Receivable	38,437.00
Total Accounts Receivable	38,437.00
Other Current Assets	
Prepaid Expenses	9,372.69
Total Other Current Assets	9,372.69
Total Current Assets	107,307.81
Fixed Assets	
Capital Assets	160,180.65
Furniture, fixtures, & equip	
Accum deprec- furn,fix,equip	-55,607.43
Total Furniture, fixtures, & equip	-55,607.43
Vehicles	
Accum deprec - vehicles	-4,214.70
Total Vehicles	-4,214.70
Total Fixed Assets	100,358.52
TOTAL ASSETS	207,666.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	1,791.85
Total Accounts Payable	1,791.85
Other Current Liabilities	
Accrued Leave Liability	15,512.61
Employee Wages Payable	2,007.52
Payroll Liabilities	3,895.02
Total Other Current Liabilities	21,415.15
Total Current Liabilities	23,207.00
Total Liabilities	23,207.00
Equity	
Retained Earnings	156,003.84
Net Income	28,455.49
Total Equity	184,459.33
TOTAL LIABILITIES & EQUITY	207,666.33

Copper River Basin Child Advocacy Center

Balance Sheet

As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
First National Bank Alaska	76,495.53
Savings	14,047.61
Total Checking/Savings	90,543.14
Accounts Receivable	
Grants Accounts Receivable	17,133.00
Total Accounts Receivable	17,133.00
Other Current Assets	
Prepaid Expenses	6,000.80
Total Other Current Assets	6,000.80
Total Current Assets	113,676.94
Fixed Assets	
Capital Assets	160,180.65
Furniture, fixtures, & equip	
Accum deprec- furn,fix,equip	-69,518.15
Total Furniture, fixtures, & equip	-69,518.15
Vehicles	
Accum deprec - vehicles	-6,322.05
Total Vehicles	-6,322.05
Total Fixed Assets	84,340.45
TOTAL ASSETS	198,017.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	3,867.98
Total Accounts Payable	3,867.98
Other Current Liabilities	
Accrued Leave Liability	12,438.64
Employee Wages Payable	2,227.49
Payroll Liabilities	4,055.99
Total Other Current Liabilities	18,722.12
Total Current Liabilities	22,590.10
Total Liabilities	22,590.10
Equity	
Retained Earnings	184,459.33
Net Income	-9,032.04
Total Equity	175,427.29
TOTAL LIABILITIES & EQUITY	198,017.39

Copper River Basin Child Advocacy Center
FY2020 Budget

Personnel Services	FTE	State of Alaska Grant Award	Valdez United Way	Rental	In-Kind Donations	Total
A. Executive Director	1	\$56,000	\$0	\$0		\$56,000
B. Family Advocate	1	\$42,000	\$0	\$0		\$42,000
C. Prevention Coordina	0.5	\$20,000	\$0	\$0		\$20,000
Subtotal	2.5	\$118,000	\$0	\$0		\$118,000
D. Fringe Benefits (1.0)	0.28	\$33,040	\$0	\$0		\$33,040
Total Personal Service	2.78	\$151,040	\$0	\$0		\$151,040
Travel						
A. Executive Director		\$800	\$0	\$0		\$800
B. Family Advocate		\$800	\$0	\$0		\$800
C. Prevention Coordinator		\$520	\$0	\$0		\$520
Total Travel		\$2,120	\$0	\$0		\$2,120
Facility Expense						
A. Utilities		\$0	\$0	\$26,400	\$840	\$27,240
B. Maintenance/Repairs		\$500	\$0	\$0	\$0	\$500
C. Communications		\$2,970	\$0	\$0	\$420	\$3,390
D. Rent		\$0	\$0.00	\$1	\$153,280	\$153,281
Total Facility Expense		\$3,470	\$0.00	\$26,401	\$154,540	\$184,411
Supplies						
A. Office Supplies		\$500	\$0	\$0	\$0	\$500
B. Program Supplies		\$500	\$1,500	\$0	\$0	\$2,000
C. Household Supplies		\$500	\$0	\$0	\$0	\$500
D. Food Supplies		\$500	\$0	\$0	\$0	\$500
Total Supplies		\$2,000	\$1,500	\$0	\$0	\$3,500

Equipment						
A. Maintenance & Repair		\$600	\$0	\$0	\$0	\$600
B. Purchase			\$0	\$6,000	\$0	\$6,000
C. Fuel			\$1,500	\$0	\$0	\$1,500
Total Equipment			\$2,100	\$6,000	\$0	\$8,100
Other						
A. Professional Services						
1. Accounting		\$7,178	\$0	\$0	\$0	\$7,178
2. Medical Provider		\$2,700	\$0	\$0	\$0	\$2,700
3. Mental Health Provider		\$0	\$0	\$0	\$0	\$0
4. Medical Provider travel		\$500	\$0	\$0	\$0	\$500
B. Insurance		\$10,500	\$0	\$0	\$0	\$10,500
C. NCA Trak-case monitoring		\$2,000	\$0	\$0	\$0	\$2,000
D. Membership dues		\$700	\$0	\$0	\$0	\$700
Total Professional Services		\$23,578	\$0	\$0	\$0	\$23,578
E. Training						
1. MDT Training		\$0	\$0	\$0	\$0	\$0
2. Registration Fees		\$0	\$0	\$0	\$0	\$0
Total Training		\$0	\$0	\$0	\$0	\$0
Total Other		\$23,578	\$0	\$0	\$0	\$23,578
Indirect Costs			\$0	\$0	\$0	\$0
TOTAL PROJECT COSTS		\$184,308	\$7,500.00	\$26,401	\$154,540	\$372,749

Copper River Basin Child Advocacy Center
FY2020 Proposed Budget- Valdez

Personnel Services	FTE	State of Alaska Grant Award	Valdez CSO Grant	Valdez United Way	Rental	In-Kind Donations	Total
A. Executive Director	1	\$56,000	\$0	\$0	\$0		\$56,000
B. Family Advocate	1	\$42,000	\$0	\$0	\$0		\$42,000
C. Prevention Coordina	0.5	\$20,000	\$0	\$0	\$0		\$20,000
Subtotal	2.5	\$118,000	\$0	\$0	\$0		\$118,000
D. Fringe Benefits (1.0)	0.28	\$33,040	\$0	\$0	\$0		\$33,040
Total Personal Service	2.78	\$151,040	\$0	\$0	\$0		\$151,040
Travel							
A. Executive Director		\$800	\$0	\$0	\$0		\$800
B. Family Advocate		\$800	\$0	\$0	\$0		\$800
C. Prevention Coordinator		\$520	\$0	\$0	\$0		\$520
Total Travel		\$2,120	\$0	\$0	\$0		\$2,120
Facility Expense							
A. Utilities		\$0	\$0	\$0	\$26,400	\$840	\$27,240
B. Maintenance/Repairs		\$500	\$0	\$0	\$0	\$0	\$500
C. Communications		\$2,970	\$0	\$0	\$0	\$420	\$3,390
D. Rent		\$0	\$0.00	\$0.00	\$1	\$153,280	\$153,281
Total Facility Expense		\$3,470	\$0.00	\$0.00	\$26,401	\$154,540	\$184,411
Supplies							
A. Office Supplies		\$500	\$2,000	\$0	\$0	\$0	\$2,500
B. Program Supplies		\$500	\$0	\$1,500	\$0	\$0	\$2,000
C. Household Supplies		\$500	\$0	\$0	\$0	\$0	\$500
D. Food Supplies		\$500	\$500	\$0	\$0	\$0	\$1,000
Total Supplies		\$2,000	\$2,500	\$1,500	\$0	\$0	\$6,000

Equipment							
A. Maintenance & Repair	\$600	\$0	\$0	\$0	\$600	\$0	\$600
B. Purchase		\$0	\$0	\$6,000	\$0	\$0	\$6,000
C. Fuel				\$1,000	\$1,500	\$0	\$2,500
Total Equipment				\$1,000	\$2,100	\$0	\$9,100
Other							
A. Professional Services							
1. Accounting		\$7,178	\$500	\$0	\$0	\$0	\$7,678
2. Medical Provider		\$2,700	\$0	\$0	\$0	\$0	\$2,700
3. Mental Health Provider		\$0	\$0	\$0	\$0	\$0	\$0
4. Medical Provider travel		\$500	\$1,000	\$0	\$0	\$0	\$1,500
B. Insurance		\$10,500	\$1,500	\$0	\$0	\$0	\$12,000
C. NCA Trak-case monitoring		\$2,000	\$0	\$0	\$0	\$0	\$2,000
D. Membership dues		\$700	\$400	\$0	\$0	\$0	\$1,100
Total Professional Services		\$23,578	\$3,400	\$0	\$0	\$0	\$26,978
E. Training							
1. MDT Training		\$0	\$3,000	\$0	\$0	\$0	\$3,000
2. Registration Fees		\$0	\$1,000	\$0	\$0	\$0	\$1,000
Total Training		\$0	\$4,000	\$0	\$0	\$0	\$4,000
Total Other		\$23,578	\$7,400	\$0	\$0	\$0	\$30,978
Indirect Costs		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROJECT COSTS		\$184,308	\$10,900.00	\$7,500.00	\$26,401	\$154,540	\$383,649

PROGRAM INFORMATION

ORGANIZATION NAME: Copper River Basin Child Advocacy Center

Program Title: Valdez satellite Child Advocacy Center

Complete section below. Limit comments to this page.

1. Summarize the program you are proposing. (You will provide the details in the scope of services form.)

The program proposed serves children under the age of 18 and adults working with children, as well as the community at large. The primary purpose of the Copper River Basin Child Advocacy Center (CRBCAC) is to serve child victims under the age of 18 and their supportive families affected by allegations of child abuse. The CRBCAC is located in Gakona and provides a child oriented approach in conducting forensic interviews, specialized/forensic medical evaluations, child/family advocacy, case support and referrals for on-going treatment, such as counseling/mental health services. In 2016, the CRBCAC proposed a satellite location in Valdez in order to better serve children and their families referred by local Valdez Multidisciplinary Team (MDT) investigative agencies, such as the Office of Children's Services and the Valdez Police Department. The CRBCAC and MDT partners, including medical and mental health providers and advocates began the process of obtaining training appropriate with requirements and best practices according to the national accreditation standards, when conducting child abuse investigations. The CRBCAC also serves the public at large by providing outreach/educational services to bring awareness and help prevent child abuse. This includes prevention programs for school age children K-5 in Valdez, as well as the expansion of an educational curriculum for adolescents and teachers, according to the state's mandate, the Alaska Safe Children's Act.

2. Briefly, but specifically, describe why the program to be funded under this proposal is needed and how it will benefit the Valdez community. Is this a new or existing program? How have you determined the need for your program?

The CRBCAC is an existing service that has benefited the Valdez community for over eight (8) years. The program includes the intervention, evaluation and treatment for children under the age of 18, as well as providing advocacy and support for children and their supportive caregivers, when there are allegations of child abuse, specifically child sexual abuse. It is mandated by the State of Alaska that a child advocacy center be utilized when there are allegations of child sexual abuse. Prior to the existing Valdez satellite center, children referred to the CRBCAC for services traveled up to five hours round trip to the center in Gakona, or flown into Anchorage's center. The CRBCAC continues to seek funding that would help support the existing location of providing these services locally in the Valdez area. This includes continued training for the MDT partners that work with children at the CRBCAC, such as law enforcement, child protection, medical, mental health and advocacy services. The CRBCAC also provides annual prevention programs such as the "Safe Touch" presentation for grades K-5. According to the Alaska Safe Children's Act, effective FY2018 the CRBCAC sought to expand the prevention program to include training for Valdez School District staff and Valdez Jr./High School students. This was as a result of the MDT partners' feedback and meeting with the Superintendent to discuss the needs of the district. The prevention outreach programs are necessary on a local level in order to raise public awareness, and education on child abuse issues, which benefits the community as a whole.

3. Is this program year-round, seasonal, or a one-time event? Year-round
Schedule: Beginning date: 7/1/2019 Ending date: 6/30/2020

4. Estimated number of people to be served by this program? 670
Provide formula for estimate:

According to previous year statistics, in FY19, average amount of children in grades K-5 was 280; average amount of children evaluated at the CAC from the Valdez region was approximately 25%; about 7. This number may fluctuate from year to year, depending on CAC/MDT resources, or lack of, specifically turnover in staff and retraining MDT partner agencies. The MDT may be providing training for the Valdez School District staff, as well as the Jr./High/High School students, approximate total 380, in accordance with the Alaska Safe Children's Act.

5. Target population served: (ie: youth, adult, Senior Citizens, disadvantaged, etc.)

Children/youth under the age of 18 and their supportive families, as well as vulnerable adults (adults with disabilities)

6. Is membership in your organization required for participation: Yes No X
7. Fee to participant: Member \$ N/A Non-Member \$ N/A
8. Number of paid program staff: Full-time 2 Part-time 1 Temporary 0

ORGANIZATION NAME: Copper River Basin Child Advocacy Center

Program Information (continued)

9. Volunteer Services Information:

Number of volunteers:	Actual 2017	<u>8</u>
	Actual 2018	<u>10</u>
	Anticipated 2019	<u>10</u>
	Estimated 2020	<u>9</u>

Source of volunteers (parents, members, professionals, others):

Board of Directors members, community and parent volunteers

Types of services provided by volunteers:

Organization regular meetings, fundraising, outreach events, strategic planning session, felting class instruction for kids

10. Where will you operate this program? What facilities?

Most of the training will be operated at the Valdez School District, some at other community venues, such as congregations, community agencies, etc. The referrals for child abuse evaluations will be operated at the Providence Valdez Medical Center.

11. What is the specific impact on your program if City funding is available at the following percentages of your request?

75% Would allow for Multidisciplinary Team (MDT) members to attend training, purchase of program supplies and contractual fees.

50% Would allow for MDT members to attend training associated with the evaluation of child abuse cases.

25% Would allow for medical provider contract fees and program supplies.

0% The CRBCAC will not be able to meet any of the proposed services.

12. The City is prohibited from contracting with businesses or persons that violate the Americans with Disabilities Act (ADA). What methods does your organization employ to comply with the requirements of ADA?

The CRBCAC has policies in place that prohibit any conduct or behavior that is discriminatory or characterized as harassment. A copy of the policy is available upon request.

ORGANIZATION NAME: Copper River Basin Child Advocacy Center
Program Information (continued)

13. Any other comments you would like to make about your program?

The Copper River Basin Child Advocacy Center (CRBCAC) is a 501(c)3, not-for-profit organization that is dedicated to working with children and families that may have experienced allegations of child maltreatment. Our center opened its doors in 2009 and has worked on 186 cases of allegations of abuse. Our center's mission is to unify a community approach to child abuse prevention and response. We envision a community where children are safe, families are strong, and our child victims become children again. Child sexual abuse is a community problem. Alaska continues to have one of the highest rates of substantiated child abuse in the nation. Children who are abused are significantly at risk for juvenile delinquency, school/academic failure, teen pregnancy, drug/alcohol abuse, adverse childhood experiences, etc. The children and families in our community deserve the best response and support possible when faced with this crisis. We continue to need your help to achieve our mission.

ORGANIZATION NAME: Copper River Basin Child Advocacy Center

OPERATING EXPENSES OF PROPOSED PROGRAM

(Budget Form #1)

<u>Program Expenses:</u>	<u>Budget</u>	<u>Breakdown</u>
PERSONAL SERVICES:	\$ _____	
Salaries/wages		\$ _____
Employee benefits		\$ _____
Other: _____		\$ _____
CONTRACTUAL SERVICES:	\$ <u>1,900</u>	
Reproduction/copying		\$ _____
Equipment rental		\$ _____
Data processing		\$ _____
Dues/subscriptions		\$ <u>400</u>
Contractual services		\$ <u>1,500</u>
Professional fees & services		\$ _____
Other: _____		\$ _____
OTHER SERVICES:	\$ _____	
Volunteer services		\$ _____
Communications/postage		\$ _____
Printing		\$ _____
Advertising/promotion		\$ _____
Electricity		\$ _____
Heating		\$ _____
Travel/transportation		\$ _____
Other: _____		\$ _____
COMMODITIES:	\$ <u>5,000</u>	
Clothing		\$ _____
Office supplies		\$ <u>2,000</u>
Building maintenance		\$ _____
Operating supplies		\$ <u>3,000</u>
Parts & supplies - equipment		\$ _____
OTHER CHARGES/EXPENSES:	\$ <u>11,500</u>	
Insurance		\$ <u>1,500</u>
Contingencies		\$ _____
Training		\$ <u>4,000</u>
Rent		\$ _____
Capital equipment		\$ <u>2,000</u>
Office equipment		\$ <u>4,000</u>
Other expenses: _____		\$ _____
TOTAL COST FOR OPERATION OF THIS PROGRAM:	\$ <u>18,400</u>	

ORGANIZATION NAME: Copper River Basin Child Advocacy Center

FUNDING SOURCES FOR PROPOSED PROGRAM
(Budget Form #2)

This program budget covers the period of 7/1/19 to 6/30/20

<u>SOURCES OF PROGRAM FUNDING</u>	<u>GOAL AMOUNT</u>	<u>%</u>	<u>COMMITTED (Y/N)</u>
Parent Organization	\$ _____	_____	_____
Gifts and Contributions	\$ <u>7,500</u>	<u>40.8</u>	<u>Yes</u>
Membership Dues	\$ _____	_____	_____
Fees & charges to participants	\$ _____	_____	_____
Private sector grants (specify source and date of award)			
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
Fundraisers (specify major fundraising events/programs)			
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
Subtotal of Financial Support for this program:	\$ <u>7,500</u>	<u>40.8</u>	
Supplemental Funding Requested from City of Valdez:	\$ <u>10,900</u>	<u>59.2</u>	
<u>TOTAL FUNDING FOR OPERATION OF THIS PROGRAM:</u>	\$ <u>18,400</u>	100%	

NOTE: Projected program financial support should meet or exceed projected program expenditures. If not, you must provide an explanation. If the financial support is projected to exceed the expenditures by a substantial amount, please provide an explanation as to why grant funds are being requested for this program.

ORGANIZATION NAME: Copper River Basin Child Advocacy Center

SCOPE OF SERVICES

Timeline OUTCOMES for 2020 (What do you plan to accomplish in 2020 - be specific)

In order for the CRBCAC to continue the established use of the local site in Valdez, located at the Providence Valdez Medical Center, there are a few outcomes projected for 2020. These outcomes are outlined to at the very least implement the minimal requirements for Accreditation through the National Children's Alliance. The CRBCAC is an Accredited center and will be applying for re-accreditation in 2019. The site review is scheduled for June 2020. This is a five-year cycle.

1. Medical Component - In order for medical providers at the Valdez Clinic to be able to continue to conduct child abuse cases, continuing education and training is required at least every two years. Also, on-going peer review and consultation is required for medical providers to continue conducting child abuse evaluations. The Alaska Children's Alliance provides this service through TeleCam and is anticipating to begin to charge CACs the annual fee.

2. Mental Health Component - In order for the CAC family advocate to make referrals for kids and their caregivers for therapy/counseling at the Providence Valdez Counseling Center, evidence-based training certification must be completed by at least one counseling staff working with trauma and kids and maintained certification and continued education/training hours must be completed.

3. Forensic Interviewing Component - In order for trained forensic interviewers to continue to conduct interviews at the CAC, interviewers must show that they participate in a structured peer-review process at least twice a year for quality assurance. Forensic interviewers are also to complete training for continuing education at least every two years.

4. Prevention/education for kids/families - The CRBCAC and MDT partners to collaborate and provide education on child abuse to the Valdez School District families and staff pertinent to the Alaska Safe Children's Act. Materials/supplies for training are necessary to disperse the information.

These outcomes would result in better access to and the local comprehensive MDT services for children and their supportive families affected by child abuse.

Attach additional pages if necessary

Definition: Outcome - End product or result accomplished.

Copper River Basin Child Advocacy Center

Balance Sheet

As of June 30, 2019

	Jun 30, 19
ASSETS	
Current Assets	
Checking/Savings	
First National Bank Alaska	75,172.63
Savings	14,058.82
Total Checking/Savings	89,231.45
Accounts Receivable	
Grants Accounts Receivable	16,178.36
Total Accounts Receivable	16,178.36
Other Current Assets	
Prepaid Expenses	7,776.85
Total Other Current Assets	7,776.85
Total Current Assets	113,186.66
Fixed Assets	
Capital Assets	160,180.65
Furniture, fixtures, & equip	
Accum deprec- furn,fix,equip	-82,662.67
Total Furniture, fixtures, & equip	-82,662.67
Vehicles	
Accum deprec - vehicles	-9,131.85
Total Vehicles	-9,131.85
Total Fixed Assets	68,386.13
TOTAL ASSETS	181,572.79
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts payable	2,973.22
Total Accounts Payable	2,973.22
Other Current Liabilities	
Accrued Leave Liability	12,657.08
Employee Wages Payable	2,118.09
Payroll Liabilities	3,082.63
Total Other Current Liabilities	17,857.80
Total Current Liabilities	20,831.02
Total Liabilities	20,831.02
Equity	
Retained Earnings	175,427.29
Net Income	-14,685.52
Total Equity	160,741.77
TOTAL LIABILITIES & EQUITY	181,572.79

4:39 PM

Copper River Basin Child Advocacy Center

08/22/19

Profit & Loss

Accrual Basis

July 2018 through June 2019

	Jul '18 - Jun 19
Ordinary Income/Expense	
Income	376,838.25
Gross Profit	376,838.25
Expense	
100 Personal Services	148,161.99
200 Travel	4,830.35
300 Facility Expense	22,999.42
400 Supplies	6,166.34
500 Equipment	2,001.05
600 Other Expenses	38,147.91
Depreciation Expense	15,954.32
In-Kind Expenses	154,572.60
Payroll Expenses	0.02
Total Expense	392,834.00
Net Ordinary Income	-15,995.75
Other Income/Expense	810.23
Net Income	-15,185.52