
VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

FINANCIAL REPORT

YEAR ENDED DECEMBER 31, 2006

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ VERONA □ CHRISTIANSBURG



VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Board of Directors

David Pastors	President
Bruce Cruser	Vice-President
Steven Austin	Treasurer
Sandra Langford.....	Secretary

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ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

INDEPENDENT AUDITORS' REPORT

BOARD OF DIRECTORS
VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION
STAFFORD, VIRGINIA

We have audited the accompanying statement of financial position of the Virginia Community Criminal Justice Association (a nonprofit organization) as of December 31, 2006, and the related statements of activities, and cash flows for the year then ended. These financial statements are the responsibility of the Organization'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 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 the 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 the Virginia Community Criminal Justice Association as of December 31, 2006, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
May 3, 2007

- Financial Statements -

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Financial Position
Year Ended December 31, 2006

	<u>Unrestricted</u>
<u>Assets</u>	
Current assets:	
Cash - Checking	\$ 24,341
Cash - Savings	5
Cash - Money market	31
Cash - Certificates of deposit	<u>25,915</u>
Total assets	<u>\$ 50,292</u>
<u>Net Assets</u>	
Net assets:	
Unrestricted:	
Operating	<u>\$ 50,292</u>
Total net assets	<u>\$ 50,292</u>

The accompanying notes to financial statements are an integral part of this statement.

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Activities
Year Ended December 31, 2006

	Unrestricted
Revenues, gains and other support:	
Membership dues	\$ 9,700
Conference fees	26,985
Conference vendors and sponsors	12,900
Miscellaneous	19
Golf tournament	1,920
50/50 raffle	515
Merchandise sales	148
Cultural barriers	2,380
MOST/OST training	3,500
Total revenue	\$ 58,067
Expenses:	
Awards/nominating committee:	
Copying, postage, envelopes	\$ 361
Awards, expenditures	554
Conference committee:	
Conference brochure	531
Speakers, postage, printing, miscellaneous	7,419
Conference facilities and food	23,098
Hospitality	631
Executive committee:	
Meetings, retreats, misc.	1,055
Regional activities	1,016
Audit services	1,450
NAPSA membership	200
APPA membership	250
State corporation fees	25
Funding committee:	
Golf tournament	1,403
Raffle	240
Legislative committee:	
Other, materials	123
Membership committee:	
Copying, supplies	747
Postage	104
Public relations committee:	
Quarterly newsletter printing	2,322
Annual website hosting	1,658

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Activities
Year Ended December 31, 2006 (continued)

	<u>Unrestricted</u>
Expenses: (continued)	
Public relations committee:	
Brochure update	\$ 250
Promotional items	815
Postage	325
Training committee:	
Regional training/basic skills	548
Cultural barriers training	2,217
Other training (MOST/OST)	5,459
Total expenses	<u>\$ 52,801</u>
Other Income (Expenses):	
Interest income	\$ 1,004
Total other income (expenses)	<u>\$ 1,004</u>
Change in net assets	\$ 6,270
Net assets at beginning of year	<u>44,022</u>
Net assets at end of year	<u><u>\$ 50,292</u></u>

The accompanying notes to financial statements are an integral part of this statement.

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Cash Flows
Year Ended December 31, 2006

	<u>Unrestricted</u>
Cash flows from operating activities:	
Change in net assets	\$ <u>6,270</u>
Net cash provided by (used in) operating activities	\$ <u>6,270</u>
Net change in cash and cash equivalents	\$ 6,270
Cash and cash equivalents at beginning of year	<u>44,022</u>
Cash and cash equivalents at end of year	<u><u>\$ 50,292</u></u>

The accompanying notes to financial statements are an integral part of this statement.

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Notes to Financial Statements
As of December 31, 2006

NOTE 1 - NATURE OF ACTIVITIES:

The purpose of the Virginia Community Criminal Justice Association is to enhance public safety through the development and expansion of pretrial, community corrections, and other criminal justice programs in the Commonwealth of Virginia by providing a forum for the discussion and communication of ideas. All members of the Association shall be committed to the standards of excellence, integrity, and professionalism in the delivery of pretrial and community corrections services.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES:

Income Taxes: The Internal Revenue Service has determined that the organization is exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Cash and Cash Equivalents: The Association's cash and cash equivalents consist principally of demand deposits.

Use of Estimates: Preparation of the financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

NOTE 3 - FINANCIAL STATEMENT PRESENTATION:

The Virginia Community Criminal Justice Association adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, 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. There were no temporarily restricted or permanently restricted net assets for the reporting year. In addition, the organization is required to present a statement of cash flows.