
VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2007

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY CERTIFIED PUBLIC ACCOUNTANTS

CHARLOTTESVILLE □ RICHMOND □ VERONA □ CHRISTIANSBURG □ FREDERICKSBURG



VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Board of Directors

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

Table of Contents

	<u>Page</u>
Independent Accountants' Report	1
Financial Statements:	
Statement of Financial Position	2
Statement of Activities	3-4
Statement of Cash Flows	5
Notes to Financial Statements.....	6

ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

INDEPENDENT ACCOUNTANTS' REPORT

BOARD OF DIRECTORS
VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION
STAFFORD, VIRGINIA

We have reviewed the accompanying statement of financial position of the Virginia Community Criminal Justice Association (a nonprofit organization) as of December 31, 2007, and the related statements of activities, and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Virginia Community Criminal Justice Association.

A review consists principally of inquiries of organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Robinson, Farmer, Cox Associates

Charlottesville, Virginia
May 7, 2008

- Financial Statements -

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Financial Position
At December 31, 2007

	<u>Unrestricted</u>
<u>Assets</u>	
Current assets:	
Cash - Checking	\$ 23,849
Cash - Savings	5
Cash - Money market	31
Cash - Certificates of deposit	27,214
Total current assets	<u>\$ 51,099</u>
Total assets	<u>\$ 51,099</u>
<u>Net Assets</u>	
Net assets:	
Unrestricted	\$ <u>51,099</u>
Total net assets	<u>\$ 51,099</u>

See accompanying notes and accountant's report.

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Activities
Year Ended December 31, 2007

	Unrestricted
Revenues, gains and other support:	
Membership dues	\$ 7,060
Conference fees	27,280
Conference vendors and sponsors	13,600
Miscellaneous	40
Golf tournament	450
50/50 raffle	389
Merchandise sales	24
Evidence based practices	9,767
CCJB association	678
MOST/OST training	3,895
Total revenue	\$ 63,183
Expenses:	
Awards/nominating committee:	
Copying, postage, envelopes	\$ 607
Awards, expenditures	565
Conference committee:	
Conference brochure	299
Speakers, postage, printing, miscellaneous	8,332
Conference facilities and food	24,991
Hospitality	722
Cultural awareness committee:	
Postage/printing/supplies	531
Executive committee:	
Meetings, retreats, misc.	1,686
Regional activities	977
Audit services	1,650
NAPSA membership	100
APPA membership	250
State corporation fees	25
Funding committee:	
Golf tournament	220
Promotional items	84
Legislative committee:	
Other, materials	321
Membership committee:	
Copying, supplies	191

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Activities
 Year Ended December 31, 2007 (continued)

	<u>Unrestricted</u>
Expenses: (continued)	
Postage	97
Public relations committee:	
Quarterly newsletter printing	2,506
Annual website hosting	2,402
Brochure Update	265
Postage	489
Training committee:	
Regional training/basic skills	1,030
Annual regional training	588
Other training (MOST/OST)	4,266
Evidence based practice committee:	
Training events	9,785
Miscellaneous:	
Refunds/other/miscellaneous	696
Total expenses	<u>\$ 63,675</u>
Other Income (Expenses):	
Interest income	<u>\$ 1,299</u>
Total other income (expenses)	<u>\$ 1,299</u>
Change in net assets	<u>\$ 807</u>
Net assets at beginning of year	<u>50,292</u>
Net assets at end of year	<u><u>\$ 51,099</u></u>

See accompanying notes and accountant's report.

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Statement of Cash Flows
Year Ended December 31, 2007

	<u>Unrestricted</u>
Cash flows from operating activities:	
Change in net assets	\$ <u>807</u>
Net cash provided by (used in) operating activities	\$ <u>807</u>
Increase (decrease) in cash and cash equivalents	\$ 807
Cash and cash equivalents at beginning of year	<u>50,292</u>
Cash and cash equivalents at end of year	<u><u>\$ 51,099</u></u>

See accompanying notes and accountant's report.

VIRGINIA COMMUNITY CRIMINAL JUSTICE ASSOCIATION

Notes to Financial Statements
As of December 31, 2007

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.

Basis of Accounting: The financial statements of the Association have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

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.