

## Salt Lake County Council Agenda Item Request Form

<b>Date Received</b> (office use)	3.31.17
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<b>Date of Request</b>	3.31.17
<b>Requesting Council Members</b>	Aimee Winder Newton and Steve Debry
<b>Requested Meeting Date</b>	4.4.17
<b>Topic/Discussion Title</b>	\$2,000 council contribution to Prevent Child Abuse Utah
<b>Description</b>	This \$2,000 contribution from Councilwoman Newton's allotment, will support Prevent Child Abuse Utah's efforts to teach child abuse prevention in schools. This is in conjunction with the proclamation designating April 2017 as Child Abuse Prevention Month (to be read in the 4 pm meeting).
<b>Requested Action<sup>1</sup></b>	Approval - consent
<b>Presenter(s)</b>	Aimee, if needed
<b>Time Needed<sup>2</sup></b>	none
<b>Time Sensitive<sup>3</sup></b>	Yes, this is the requested date from Prevent Child Abuse Utah.
<b>Specific Time(s)<sup>4</sup></b>	no
<b>Contact Name &amp; Phone</b>	Nic Dunn 801.349.5961
<b>Please attach the documentation you plan to provide for the packets. Deadline for documentation is 10 am the Friday morning prior to the COW agenda your item is on. Items without documentation may be moved forward to another.</b>	

<sup>1</sup> What you will ask the Council to do (e.g., discussion only, appropriate money, adopt policy/ordinance) – in specific terms.

<sup>2</sup> Assumed to be 10 minutes unless otherwise specified.

<sup>3</sup> Urgency that the topic to scheduled on the requested date.

<sup>4</sup> If important to schedule at a specific time, list a few preferred times.

1200

FORM A

Application for Contribution  
(Including Fee Waivers)

Name of Organization: Prevent Child Abuse Utah

Address: 2121 South State Street, Suite 202  
Salt Lake City, UT 84115

Contact Person: Mary Ann Lucero Phone: 801-393-3366  
Fax: 801-805-0109

Fiscal year runs from July 1 to June 30.

Brief History of Organization: (Who started it? How long has it been organized? etc.)

Please see accompanying History.

Type of Request: Money ☒ Equipment ☐ Personnel ☐ Facilities ☐ Fee Waiver ☐

Have you previously received money from Salt Lake County? Yes ☒ No ☐

If yes, when and how much? (previous three years) *April 2016, \$2500 (SLC Council) + Mayor*

If you are requesting money, please answer the following questions:

Amount of Request: \$ 2500

Percent of Agency Budget: <1 %

Purpose of money requested and target population (may include a draft program):

The funds requested will be utilized for our ADOPTASCHOOL program, which will provide child abuse prevention education for elementary school children within Salt Lake County.

Funds donated by the Salt Lake City Council, together with funds from the Salt Lake County, will allow PCAU to provide child abuse prevention education to one entire elementary school, approximately 600 Children.

Please attach:

1. Current List of Board of Directors
2. Organization Chart
3. Copy of 501(c)(3) if applicable. If not a **charitable community service-based organization**, please state the status of the organization.
4. Copy of an independent audit. If you do not have one, please enclose a copy of current financial statements.
5. Draft Program

You will be expected to report to the Salt Lake County Mayor on how the money was used and the success of the project.

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The undersigned hereby acknowledges that he or she has authority to bind the organization listed in the grant and will abide by the terms of this grant of County funds as that grant is defined in this Form A. The grantee accepts the following terms and conditions as a condition of receiving and using County funds or the waiver of fees: County funds will be used solely for the purposes approved by the Mayor of Salt Lake County as applied for or amended in this grant. Any expenditure for purposes other than those approved will require a return of the entire grant amount and may disqualify the grantee from receiving any additional County funds. It is further understood that no grant funds will be made available to any County officer or employee or in violation of the requirements of the Public Employees Ethics Act (67-16-1 et seq.). No grant funds will be used for political or campaign purposes. As a further condition of the grant, all County funds may be subject to an audit as required by Salt Lake County. The grantee is required to complete the Disbursement of Funds Report, Form B.

Dated this 31st day of May, 2017 Mary Ann Lucero

Grantee/Recipient



### **Brief History of Prevent Child Abuse Utah**

Founded in 1982, the mission of Prevent Child Abuse Utah is *to forge and guide a community commitment to prevent child abuse in all its forms through programs, services, public awareness activities, training and education, advocacy and networking*. PCAU is the largest and only nonprofit organization in the state whose funding and energy are fully and completely dedicated to this mission. PCAU is currently the only child abuse prevention training curriculum approved for delivery in all 3 audience categories (Children, Parents, and Educational Staff) by the Utah State Office of Education.

PCAU is under the direction of a governing board of directors. These individuals are of the highest caliber and represent the most influential and respected members of our state. The board members are very active and serve in a voluntary capacity. Please see attached PCAU Board of Director Membership document.

PCAU provides an array of child abuse prevention education to students, educators, community, religious and civic groups, and parents throughout the state of Utah. Currently, we focus our energy on four major activities: school-based prevention programs for educators and children, in-home visitation programs for overburdened and at-risk families, educational presentations to our community at large, and an annual conference for various professionals working within the child welfare system. Although these are our four main areas of focus, we gladly provide education to anyone seeking to know more about how to prevent child abuse and maltreatment.

Education provided is audience appropriate, taught to community members of all socio-economic and income levels, and can be tailored to fit the needs and requirements of persons requesting the programs. Programs are free of cost (with the exception of a nominal fee for our annual abuse prevention education conference, *Joining Forces*).

The goals of these programs are to help recipients use concepts learned to recognize and properly respond to child abuse, to increase parent-child communication and to promote disclosure.

**Teaching children personal safety is more  
than a conversation, it's an education.**



# Prevent Child Abuse Utah™

## BOARD ROSTER

2016-2017

Revised March 29, 2017

### Executive Committee

**Divino, Tony** 1993 – 2004, 2006  
**Board Chair**  
Tony Divino Toyota  
Owner  
777 W. Riverdale Road  
Riverdale, UT 84405  
Work: 801-394-5701  
Cell: 801-550-6745  
[tdivino@tonydivinotoyota.com](mailto:tdivino@tonydivinotoyota.com)

**Rutherford, Rachelle D.** 2/2014  
**President-Elect**  
The American Campus  
Chief Executive Officer  
8701 Glider Ln  
Sandy, UT 84093  
Cell: 801-634-6400  
[Rachellerutherford@gmail.com](mailto:Rachellerutherford@gmail.com)

**Sorensen, Renee N.** 2004  
Rocky Mtn. Exchange Clubs  
Volunteer Field Representative  
1332 Duehl Circle  
Taylorsville, UT 84123  
Home: 801-262-4464  
Cell: 801-699-5593  
[renee@jksorensenarchitects.com](mailto:renee@jksorensenarchitects.com)

**Hodges, S. Kim** 3/2013  
Wedbush Securities  
Investment Advisor  
3305 N University Avenue  
Provo, UT 84604  
Office: 801-374-5553  
Cell: 801-372-0375  
[kim.hodges@wedbush.com](mailto:kim.hodges@wedbush.com)

### Board of Directors

**Armstrong, Erni** 2004  
Freestyle Marketing  
Principal  
211 E Broadway, Ste 214  
Salt Lake City, UT 84111  
Work: 801-364-3764 x100 SLC  
Cell: 801-550-4744  
[ernia@freestylemg.com](mailto:ernia@freestylemg.com)

**Burton, JuliAne** 10/2015  
The Newslink Group  
1239 E Ridgedale Lane  
Millcreek, UT 84106  
Cell: 801-710-5048  
[juli@thenewslinkgroup.com](mailto:juli@thenewslinkgroup.com)

**Clements, Kristen** 1/2017  
Community Representative  
5991 S 1430 E  
Salt Lake City, UT 84121  
Cell: 801-671-8960  
[kristenClements@gmail.com](mailto:kristenClements@gmail.com)

**Cox, Sheryl** 2003  
America First Credit Union  
Vice President of Governmental  
& Community Relations  
P.O. Box 9199  
Ogden, UT 84409  
Phone: 801-827-8613  
[scox@americafirst.com](mailto:scox@americafirst.com)

**Groom, Heather** 11/2016  
Deputy Campaign Manager  
Gary Herbert, Governor  
PO Box 526459  
SLC, UT 84152  
Cell: 801-768-2270  
[heather.groom@gmail.com](mailto:heather.groom@gmail.com)

**Horne, Tristan** 7/2014  
Here Realty  
President  
684 North East Capitol Blvd.  
SLC, UT 84103  
Cell: 801-835-8024  
[tristanvanhome@hererealty.com](mailto:tristanvanhome@hererealty.com)

**Meyer, Kim** 11/2016  
Southtowner Mazda &  
D. Dahle Mazda  
Owner  
278 Summerwood Avenue  
Bountiful, UT 84010  
Cell: 801-243-2976  
[kimmeyer19@yahoo.com](mailto:kimmeyer19@yahoo.com)

**Miller, Andrew** 12/2016  
Bank of the West  
Utah Region VP  
1481 Boughton Street  
Ogden, UT 84403  
Cell: 435-531-9403  
[Andrew.Miller@bankofthewest.com](mailto:Andrew.Miller@bankofthewest.com)

**Niederhauser, Melissa** 8/2014  
Canyons School District  
Instructional Aide  
3183 E Granite Woods Lane  
Sandy, UT 84092  
Cell: 801-209-3780  
[mkbnn@yahoo.com](mailto:mkbnn@yahoo.com)

**Winder Newton, Aimee** 2/2015  
Salt Lake County Council  
Councilwoman  
6511 Pikes Peak Court  
Taylorsville, UT 84129  
Cell: 801-808-5103  
[aimeewnewton@gmail.com](mailto:aimeewnewton@gmail.com)

**Riddle, Brian** 10/2016  
Fabian VanCott  
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215 S State Street #1200  
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Cell: 435-671-8206  
[briddle@fabianvancott.com](mailto:briddle@fabianvancott.com)

**Severson, George B.** 2/2016  
ABC4/CW30  
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2175 W 1700 S  
Salt Lake City, UT 84104  
Work: 801-975-4450  
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[gseverson@Good4Utah.com](mailto:gseverson@Good4Utah.com)

**Shepherd, Darren** 2000  
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Work: 801-324-5167  
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[Darren.Shepherd@Questar.com](mailto:Darren.Shepherd@Questar.com)

**Siemionko, Matt** 7/2014  
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Grants Officer  
4600 South Redwood Road  
AAB237C  
Salt Lake City, UT 84123  
Work: 801-957-4447  
Cell: 801-870-2987  
[mksiemionko@gmail.com](mailto:mksiemionko@gmail.com)

**Spackman Moss, Carol** 2008  
Legislative Representative  
2712 East Kelly Lane  
Salt Lake City, Utah 84117  
Home: 801-272-6507  
Cell: 801-647-8764  
[cmoss@le.utah.gov](mailto:cmoss@le.utah.gov)

**Zampedri, Rick** 2010  
R&O Construction  
Vice President  
933 Wall Ave  
Ogden, UT 84404  
Cell: 801-726-1686  
[rickz@randoco.com](mailto:rickz@randoco.com)

**Zimmerman, Chris** 2004  
**Treasurer**  
Weber School Foundation  
Executive Director  
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Work: 801-476-7827  
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[chzimmerman@wsd.net](mailto:chzimmerman@wsd.net)



# Prevent Child Abuse Utah™

## BOARD ROSTER

2016-2017

Revised March 29, 2017

### Advisory Board

**Arial, Bette**

Community Representative  
590 N 260 W Circle  
St. George, UT 84770  
Cell: 801-971-7446  
[barial@sutherlandinstitute.org](mailto:barial@sutherlandinstitute.org)

**Arial, Rick**

Community Representative  
590 N 260 W Circle  
St. George, UT 84770  
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[rbarial@hotmail.com](mailto:rbarial@hotmail.com)

**Barnes, Bill**

Intermountain Healthcare, Inc.  
Director, Federal Government  
Relations  
36 S. State St, 22<sup>nd</sup> Floor  
Salt Lake City, UT 84111  
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[pam.zivait@imail.org](mailto:pam.zivait@imail.org) (assistant)  
[bill.barnes@imail.org](mailto:bill.barnes@imail.org)

**Correll, Dave**

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5057 Ridgedale Dr  
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[corrut89@aol.com](mailto:corrut89@aol.com)

**Dearden, Craig**

Weber County Commissioner  
1811 N Fruitland Dr.  
N. Ogden, UT 84414  
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Cell: 801-726-7011  
[cldearden@gmail.com](mailto:cldearden@gmail.com)

**DeCaria, Judge Mark**

2<sup>nd</sup> District Court  
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Ogden, UT 84401  
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Fax: 801-399-8304  
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**Divino, Cynthia C.**

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**Dutson, Anita**

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[anita.dutson10@gmail.com](mailto:anita.dutson10@gmail.com)

**Dutson, Judge Roger S.**

Retired 2<sup>nd</sup> District Court  
5923 Snowbasin Rd  
Huntsville, UT 84317  
Phone: 801-721-3512  
[rogerdutson@yahoo.com](mailto:rogerdutson@yahoo.com)

**Cari Fullerton**

Bank of Utah  
Senior Vice President,  
Commercial Lender  
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Work: 801-409-5059  
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**Fullerton, Doug**

Community Representative  
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[dfullerton@bigskyconference.org](mailto:dfullerton@bigskyconference.org)

**Gullo, Karen**

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[suzannelindquist51@msn.com](mailto:suzannelindquist51@msn.com)

**Sarandos, Pete B.**

Attorney  
Blackburn & Stoll  
257 East 200 South 8<sup>th</sup> Floor  
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Work: 801-578-3546  
[pete@blackburn-stoll.com](mailto:pete@blackburn-stoll.com)

**Tait, John "Mike"**

Zions Bancorporation  
Executive Vice President,  
Director of Human Resources  
One South Main, 6<sup>th</sup> Floor  
Salt Lake City, UT 84111  
Work: 801-844-7990  
Cell: 801-615-9133  
[Mike.Tait@ZionsBancorp.com](mailto:Mike.Tait@ZionsBancorp.com)

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** July 9, 2003

Prevent Child Abuse Utah  
2955 Harrison Blvd., Ste. 104  
Ogden, UT 84403

**Person to Contact:**  
Stephanie Swartzbaugh 31-07594  
Customer Service Specialist

**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
74-2434274

Dear Sir or Madam:

This letter is in response to your organization's Articles of Amendment filed with the state on February 28, 2003. We have updated our records to reflect the name and address change as shown above.

Our records indicate that a determination letter issued in October 1986 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Prevent Child Abuse Utah  
74-2434274

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

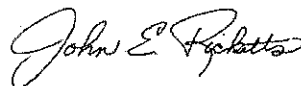
Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

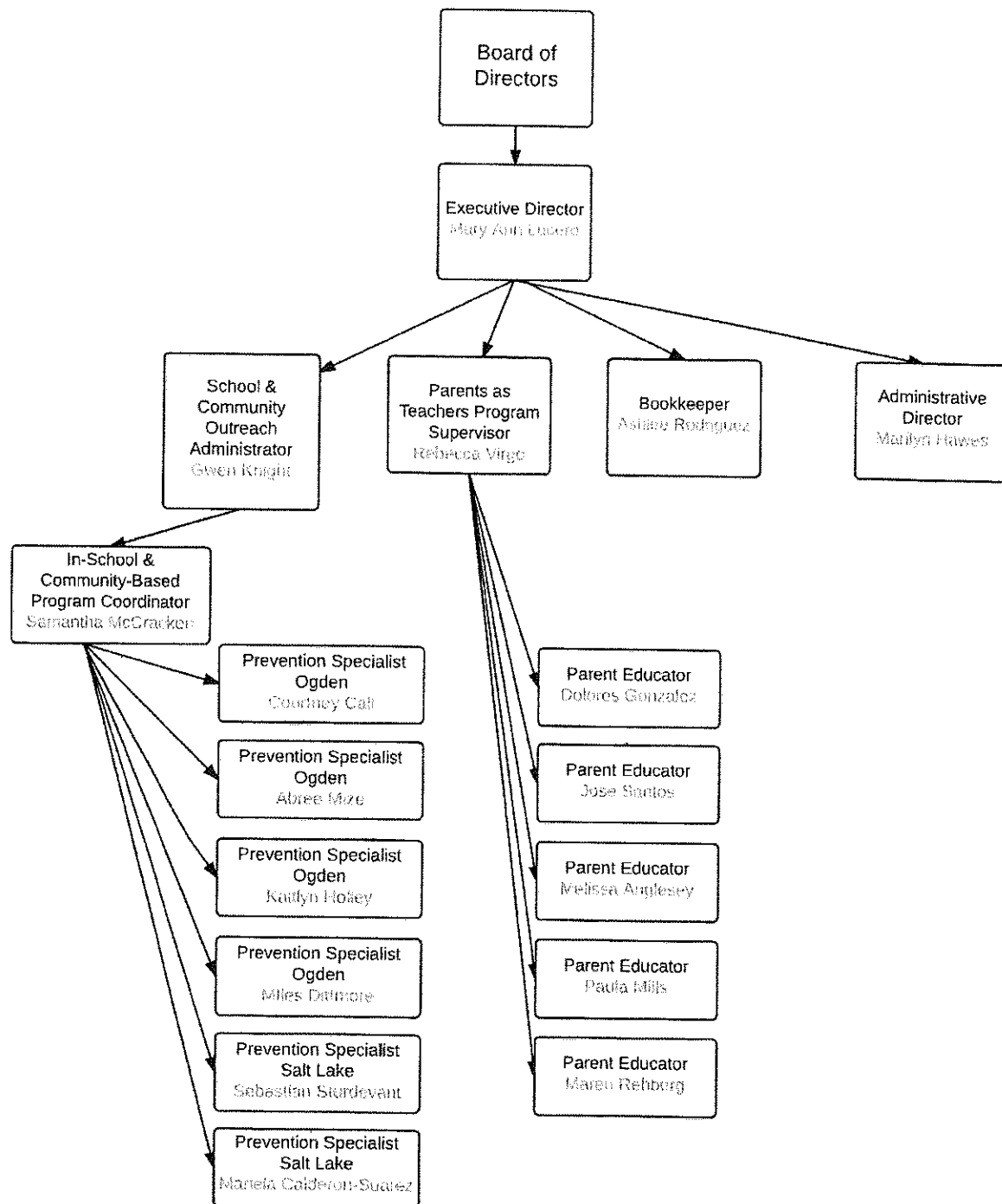
This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in cursive script, reading "John E. Ricketts".

John E. Ricketts, Director, TE/GE  
Customer Account Services







Financial Statements  
June 30, 2016 and 2015  
**Prevent Child Abuse Utah**

Independent Auditor’s Report..... 1

Financial Statements

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## **Independent Auditor's Report**

The Board of Directors  
Prevent Child Abuse Utah  
Ogden, Utah

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Prevent Child Abuse Utah, which comprise the statement of financial position as of June 30, 2016, 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.

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 Prevent Child Abuse Utah as of June 30, 2016, 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 Matter**

The financial statements of the Organization as of and for the year ended June 30, 2015, were audited by James & Company who joined Eide Bailly LLP on November 1, 2015, and whose report dated September 30, 2015, expressed an unmodified opinion on those statements.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Ogden, Utah  
January 3, 2017

Prevent Child Abuse Utah  
Statements of Financial Position  
June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 456,013	\$ 194,042
Investments	877,160	901,955
Contributions receivable	26,800	52,540
Prepaid expenses	<u>8,090</u>	<u>7,760</u>
Total current assets	<u>1,368,063</u>	<u>1,156,297</u>
Furniture, Equipment and Software		
Furniture, equipment and software	79,979	100,592
Accumulated depreciation	<u>(56,890)</u>	<u>(88,458)</u>
Furniture, equipment and software, net	<u>23,089</u>	<u>12,134</u>
Deposits	<u>1,020</u>	<u>270</u>
	<u>\$ 1,392,172</u>	<u>\$ 1,168,701</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 8,870	\$ 9,357
Accrued liabilities	29,757	33,211
Deferred revenue	<u>5,000</u>	<u>9,250</u>
Total current liabilities	<u>43,627</u>	<u>51,818</u>
Net Assets		
Unrestricted net assets	890,745	1,052,383
Temporarily restricted net assets	<u>457,800</u>	<u>64,500</u>
Total net assets	<u>1,348,545</u>	<u>1,116,883</u>
	<u>\$ 1,392,172</u>	<u>\$ 1,168,701</u>

Prevent Child Abuse Utah  
Statement of Activities  
Year Ended June 30, 2016

	Unrestricted	Temporarily Restricted	Total
Revenue, Support and Gains			
Grants and governmental assistance	\$ 249,209	\$ -	\$ 249,209
Fundraising event income	209,999	290,550	500,549
Public support	77,075	187,782	264,857
Donated professional services and materials	9,514	-	9,514
Net investment loss	(15,878)	-	(15,878)
Less cost of direct benefit to donors	(23,558)	-	(23,558)
Net assets released from restrictions	85,032	(85,032)	-
Total revenue, support and gains	591,393	393,300	984,693
Expenses			
Program services	663,674	-	663,674
General and administrative	29,408	-	29,408
Fundraising	57,830	-	57,830
Total expenses	750,912	-	750,912
Other expenses			
Loss on disposal of assets	2,119	-	2,119
Total other expenses	2,119	-	2,119
Change in Net Assets	(161,638)	393,300	231,662
Net Assets, Beginning of Year	1,052,383	64,500	1,116,883
Net Assets, End of Year	\$ 890,745	\$ 457,800	\$ 1,348,545

# Prevent Child Abuse Utah

Statement of Activities  
Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Total
Revenue, Support and Gains			
Grants and governmental assistance	\$ 301,004	\$ -	\$ 301,004
Fundraising event income	268,653	-	268,653
Public support	135,645	151,726	287,371
Donated professional services and materials	25,561	-	25,561
Net investment loss	(11,951)	-	(11,951)
Less cost of direct benefit to donors	(31,692)	-	(31,692)
Net assets released from restrictions	195,275	(195,275)	-
Total revenue, support and gains	882,495	(43,549)	838,946
Expenses			
Program services	692,225	-	692,225
General and administrative	41,751	-	41,751
Fundraising	54,351	-	54,351
Total expenses	788,327	-	788,327
Change in Net Assets	94,168	(43,549)	50,619
Net Assets, Beginning of Year	958,215	108,049	1,066,264
Net Assets, End of Year	\$ 1,052,383	\$ 64,500	\$ 1,116,883



Prevent Child Abuse Utah  
Statement of Functional Expenses  
Year Ended June 30, 2016

	Program Services	General and Administrative	Fundraising	Total
Salaries	\$ 424,308	\$ 18,056	\$ 9,028	\$ 451,392
Payroll taxes and benefits	71,361	3,037	1,518	75,916
Event costs	34,154	27,355	-	61,509
Rent	41,532	-	2,651	44,183
Mileage and car allowance	26,619	-	6,655	33,274
Office supplies and expenses	22,872	-	1,460	24,332
Program material costs	7,797	-	7,509	15,306
Telephone	13,123	-	838	13,961
Fees	-	3,431	9,466	12,897
Professional services	-	-	11,683	11,683
Printing	5,320	1,087	126	6,533
Depreciation	4,826	-	308	5,134
Dues and subscriptions	4,070	-	965	5,035
Meals and entertainment	-	-	3,813	3,813
Marketing	3,760	-	-	3,760
Training	2,682	-	-	2,682
Postage	1,250	-	1,311	2,561
Miscellaneous	-	-	499	499
Total functional expenses	<u>\$ 663,674</u>	<u>52,966</u>	<u>\$ 57,830</u>	<u>\$ 774,470</u>
Direct benefit to donors at events		<u>(23,558)</u>		
		<u>\$ 29,408</u>		

Prevent Child Abuse Utah  
Statement of Functional Expenses  
Year Ended June 30, 2015

	Program Services	General and Administrative	Fundraising	Total
Salaries	\$ 437,558	\$ 18,619	\$ 9,310	\$ 465,487
Event costs	38,340	42,769	-	81,109
Payroll taxes and benefits	71,757	3,053	1,527	76,337
Rent	49,226	-	3,142	52,368
Mileage and car allowance	27,117	-	3,604	30,721
Miscellaneous	1,653	2,353	12,353	16,359
Professional services	-	-	13,568	13,568
Marketing	3,142	2,136	-	5,278
Telephone	14,515	-	926	15,441
Program material costs	13,311	-	-	13,311
Printing	7,332	786	68	8,186
Depreciation	7,619	-	486	8,105
Dues and subscriptions	6,213	-	1,399	7,612
Training	6,713	-	49	6,762
Office supplies	4,683	-	299	4,982
Fees	-	3,575	192	3,767
Postage	1,585	152	1,692	3,429
Meals and entertainment	1,461	-	5,736	7,197
	<u>\$ 692,225</u>	<u>73,443</u>	<u>\$ 54,351</u>	<u>\$ 820,019</u>
Total functional expenses				
Direct benefit to donors at events		(31,692)		
		<u>\$ 41,751</u>		

Prevent Child Abuse Utah  
Statements of Cash Flows  
Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Operating Activities		
Change in net assets	\$ 231,662	\$ 50,619
Adjustments to reconcile net increase in net assets to net cash from operating activities		
Depreciation	5,134	8,105
Loss on sale of equipment	2,119	-
Realized and unrealized loss on investments	15,878	11,951
Changes in assets and liabilities		
Contributions receivable	25,740	10,811
Prepaid expenses	(330)	3,855
Deposits	(750)	615
Accounts payable	(487)	789
Accrued liabilities	(3,454)	4,883
Deferred revenue	(4,250)	(2,750)
Net Cash from Operating Activities	<u>271,262</u>	<u>88,878</u>
Investing Activities		
Purchases of investments	(860,050)	-
Proceeds from sale of investments	860,050	-
Net change in investments	8,917	1,705
Purchase of furniture and equipment	(18,208)	(4,173)
Net Cash used for Investing Activities	<u>(9,291)</u>	<u>(2,468)</u>
Net Change in Cash and Cash Equivalents	261,971	86,410
Cash and Cash Equivalents, Beginning of Year	<u>194,042</u>	<u>107,632</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 456,013</u></u>	<u><u>\$ 194,042</u></u>

## **Note 1 - Principal Activity and Significant Accounting Policies**

### **Organization**

Prevent Child Abuse Utah (Organization) is a nonprofit organization established to provide educational services and training to preventing child abuse.

### **Cash and Cash Equivalents**

We consider all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

### **Contributions Receivable**

We record unconditional promises to give expected to be collected within one year at net realizable value. We determine the allowance for uncollectable promises to give based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Promises to give are written off when deemed uncollectable. There was no allowance at June 30, 2016 and 2015.

### **Furniture, Equipment and Software**

We record furniture, equipment and software additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from three to thirty years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

We review the carrying values of furniture, equipment and software for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended June 30, 2016 and 2015.

### **Investments**

We record investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment loss is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less investment management and custodial fees.

### **Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Unrestricted Net Assets* – Net assets available for use in general operations. Unrestricted board-designated net assets consist of net assets designated by the Board of Directors for operating reserve and board-designated endowment.

*Temporarily Restricted Net Assets* – Net assets subject to donor restrictions that may or will be met by expenditures or our actions and/or the passage of time, and certain income earned on permanently restricted net assets that has not yet been appropriated for expenditure by our Board of Directors.

We report contributions as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

The Organization had no permanently restricted net assets at June 30, 2016 and 2015.

#### **Revenue and Revenue Recognition**

Revenue is recognized when earned. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received.

#### **Donated Services and In-Kind Contributions**

Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received (Note 6).

#### **Advertising Costs**

Advertising costs are expensed as incurred, and approximated \$4,000 and \$5,000 during the years ended June 30, 2016 and 2015, respectively.

#### **Functional Allocation of Expenses**

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### **Income Taxes**

The Organization is organized as a nonprofit organization and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as organizations described in Section 501(c)(3), qualify for the charitable contribution deduction under Sections 170(b)(1)(A)(vi) and (viii), and has been determined not to be a private foundation under Sections 509(a)(1) and (3), respectively. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. We have determined that the Organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

We believe that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. We would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

#### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and those differences could be material.

#### **Financial Instruments and Credit Risk**

We manage deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by us to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, we have not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from Board members, governmental agencies, and foundations supportive of our mission. Investments are made by diversified investment managers whose performance is monitored by us and the Investment Committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, we and the Investment Committee believe that the investment policies and guidelines are prudent for the long-term welfare of the organizations.

#### **Reclassifications**

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

#### **Subsequent Events**

We have evaluated subsequent events through January 3, 2017, the date the financial statements were available to be issued.

## Note 2 - Fair Value Measurements and Disclosures

We report certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that we can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, we develop inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to our assessment of the quality, risk or liquidity profile of the asset or liability.

Our investment assets are classified within Level 1 because they are comprised of open-end mutual funds with readily determinable fair values based on daily redemption values.

The following table presents assets measured at fair value on a recurring basis, at June 30, 2016:

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Mutual Funds	\$ 877,160	\$ 877,160	\$ -	\$ -

The following table presents assets measured at fair value on a recurring basis, at June 30, 2015:

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Mutual Funds	<u>\$ 901,955</u>	<u>\$ 901,955</u>	<u>\$ -</u>	<u>\$ -</u>

### Note 3 - Net Investment Loss

Net investment return consists of the following for the years ended June 30, 2016 and 2015:

	2016	2015
Interest and dividends	\$ 42,234	\$ 48,599
Realized gains (losses)	18,217	(12,858)
Unrealized losses	<u>(76,329)</u>	<u>(47,692)</u>
	<u>\$ (15,878)</u>	<u>\$ (11,951)</u>

### Note 4 - Leases

We lease office space and equipment under various operating leases expiring at various dates through 2021.

Future minimum lease payments are as follows:

Years Ending June 30,	Amount
2017	\$ 52,008
2018	51,270
2019	21,512
2020	21,000
2021	<u>15,750</u>
	<u>\$ 161,540</u>

Rent expense for the years ended June 30, 2016 and 2015 totaled \$44,183 and \$52,368, respectively.



**Note 5 - Restricted Net Assets**

Temporarily restricted net assets at June 30, 2016 and 2015, consist of:

	<u>2016</u>	<u>2015</u>
Restricted by donors for		
Salt Lake Chapter	\$ 187,300	\$ -
Healthy families in home assessment training	-	7,000
Time restrictions		
School and community	174,759	57,500
Adopt A School	<u>95,741</u>	<u>-</u>
	<u>\$ 457,800</u>	<u>\$ 64,500</u>

Net assets were released from restrictions as follows during the years ended June 30, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Satisfaction of purpose restrictions		
Healthy families in home assessment training	\$ 7,000	\$ -
Expiration of time restrictions	<u>78,032</u>	<u>195,275</u>
	<u>\$ 85,032</u>	<u>\$ 195,275</u>

**Note 6 - Donated Professional Services and Materials**

We received donated professional services and materials as follows during the years ended June 30, 2016 and 2015:

	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
<u>June 30, 2016</u>				
Rent	\$ 5,144	\$ 328	\$ -	\$ 5,472
Professional services	-	3,892	-	3,892
Office supplies and expenses	150	-	-	150
	<u>\$ 5,294</u>	<u>\$ 4,220</u>	<u>\$ -</u>	<u>\$ 9,514</u>
	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total</u>
<u>June 30, 2015</u>				
Rent	\$ 12,335	\$ 787	\$ -	\$ 13,122
Auction items	-	-	7,222	7,222
Professional services	-	4,457	-	4,457
Office supplies and expenses	760	-	-	760
	<u>\$ 13,095</u>	<u>\$ 5,244</u>	<u>\$ 7,222</u>	<u>\$ 25,561</u>

**Note 7 - Employee Benefits**

We sponsor a tax-deferred annuity plan (the Plan) qualified under Section 403(b) of the Internal Revenue Code covering substantially all full-time employees. The plan provides that employees who have attained the age of 21 and completed one year of service may voluntarily contribute a percentage of their earnings to the Plan, up to the maximum contribution allowed by the IRS. Employer contributions are discretionary and are determined and authorized by the Board of Directors each plan year. During the years ended June 30, 2016 and 2015, we matched employee voluntary contributions up to 3%, resulting in contributions to the plan of \$3,600 and \$7,700, respectively.