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# Form 990 Return of Organization Exempt From Income Tax

OMB No 1545-0047

**2008**

**Open to Public Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009**

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
OKLAHOMA CASA ASSOCIATION INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
P O BOX 54946

City or town, state or country, and ZIP + 4
OKLAHOMA CITY, OK 731541946

**D Employer identification number**
73-1333538

**E Telephone number**
(405) 524-8999

**G Gross receipts** $ 1,459,738

F Name and address of Principal Officer
SHERYL MARSEILLES
P O BOX 54946
OKLAHOMA CITY, OK 73154

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions )

H(c) Group Exemption Number ▶

I Tax-exempt status ☑ 501(c) ( 3 ) ◀ (insert no ) ☐ 4947(a)(1) or ☐ 527

J **Web site:** ▶ WWW OKLAHOMACASA ORG

K Type of organization ☑ Corporation ☐ trust ☐ association ☐ other ▶

L Year of Formation 1988

M State of legal domicile OK

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities

TO PRESENT A STATEWIDE VOICE FOR ABUSED AND NEGLECTED CHILDREN BY ENHANCING THE GROWTH OF CASA PROGRAMS THROUGHOUT OKLAHOMA

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 11 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 11 |
| 5 | Total number of employees (Part V, line 2a) | 5 | 10 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 11 |
| 7a | Total gross unrelated business revenue from Part VIII, line 12, column (C) | 7a | 0 |
| b | Net unrelated business taxable income from Form 990-T, line 34 | 7b | |

| | | | Prior Year | Current Year |
|---|---|---|---|---|
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | 1,673,673 | 322,800 |
| | 9 | Program service revenue (Part VIII, line 2g) | 37,875 | 1,131,183 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 0 | 424 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 0 | 5,331 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,711,548 | 1,459,738 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 0 | 890,476 |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 319,814 | 299,553 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b | (Total fundraising expenses, Part IX, column (D), line 25 3,584 ) | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) | 1,282,072 | 343,639 |
| | 18 | Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A)) | 1,601,886 | 1,533,668 |
| | 19 | Revenue less expenses Subtract line 18 from line 12 | 109,662 | -73,930 |

| | | | Beginning of Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 478,083 | 274,585 |
| | 21 | Total liabilities (Part X, line 26) | 154 | 132,919 |
| | 22 | Net assets or fund balances Subtract line 21 from line 20 | 477,929 | 141,666 |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Please Sign Here**

****** | 2010-05-13
Signature of officer | Date

SHERYL MARSEILLES INTERIM EXECUTIVE DIRECTOR
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ C JANESE COX | Date | Check if self-empolyed ▶ ☐ | Preparer's PTIN (See Gen Inst )

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ GRAY BLODGETT & COMPANY PLLC
629 24TH AVE SW
NORMAN, OK 730693912

EIN ▶

Phone no ▶ (405) 360-5533

May the IRS discuss this return with the preparer shown above? (See instructions) ☑ Yes ☐ No

**Part III Statement of Program Service Accomplishments** (See the instructions.)

**1** Briefly describe the organization's mission

TO PRESENT A STATEWIDE VOICE FOR ABUSED AND NEGLECTED CHILDREN BY ENHANCING THE GROWTH OF CASA PROGRAMS THROUGHOUT OKLAHOMA

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . . . . . . . . . . . . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting or make significant changes in how it conducts any program services? . . . . . . . . . . . . . . . . . . . . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses $ 1,426,316 including grants of $ 890,476 ) (Revenue $ 1,131,183 )

PROVIDE TRAINING AND ASSIST LOCAL PROGRAMS IN RECRUITING, TRAINING AND SUPERVISING VOLUNTEERS TO SERVE AS COURT APPOINTED SPECIAL ADVOCATES FOR ABUSED AND NEGLECTED CHILDREN AND OTHER CHILDREN IN JUVENILE JUSTICE SYSTEMS IN OKLAHOMA

**4b** (Code ) (Expenses $ including grants of $ ) (Revenue $ )

**4c** (Code ) (Expenses $ including grants of $ ) (Revenue $ )

**4d** Other program services (Describe in Schedule O )

(Expenses $ including grants of $ ) (Revenue $ )

**4e** Total program service expenses $ 1,426,316 *Must equal Part IX, Line 25, column (B).*

**Part IV Checklist of Required Schedules**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | Yes | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | Yes | |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | No |
| 4 | Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II* | 4 | Yes | |
| 5 | Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III* | 5 | | |
| 6 | Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | No |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | No |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | No |
| 9 | Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | No |
| 10 | Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | No |
| 11 | Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable* | 11 | Yes | |
| 12 | Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII* | 12 | Yes | |
| 13 | Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | No |
| 14a | Did the organization maintain an office, employees, or agents outside of the U S ? | 14a | | No |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I* | 14b | | No |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II* | 15 | | No |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III* | 16 | | No |
| 17 | Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I* | 17 | | No |
| 18 | Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | No |
| 19 | Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | No |
| 20 | Did the organization operate one or more hospitals? *If "Yes," complete Schedule H* | 20 | | No |
| 21 | Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | Yes | |
| 22 | Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | No |
| 23 | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J* | 23 | | No |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25* | 24a | | No |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | Yes | |
| b | Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I* | 25b | Yes | |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II* | 26 | | No |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III* | 27 | | No |

**Part IV Checklist of Required Schedules** *(Continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 28 | During the tax year, did any person who is a current or former officer, director, trustee, or key employee | | | |
| a | Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV* | 28a | | No |
| b | Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV* | 28b | | No |
| c | Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV* | 28c | | No |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | No |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | No |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | No |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | No |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | No |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1* | 34 | | No |
| 35 | Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35 | | No |
| 36 | 501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | No |
| 37 | Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | No |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

| | | | | Yes | No |
|---|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable* | 1a | 1 | | |
| b | Enter the number of Forms W-2G included in line 1a *Enter -0- if not applicable* | 1b | 0 | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | | 1c Yes | |
| 2a | Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return | 2a | 10 | | |
| b | If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.* | | | 2b Yes | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | | | 3a | No |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* | | | 3b | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | | 4a | No |
| b | If "Yes," enter the name of the foreign country ______ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** *Report of Foreign Bank and Financial Accounts.* | | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | | 5a | No |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | 5b | No |
| c | If "Yes," to 5a or 5b, did the organization file Form 8886-T, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?* | | | 5c | |
| 6a | Did the organization solicit any contributions that were not tax deductible? | | | 6a | No |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | | 6b | |
| 7 | *Organizations that may receive deductible contributions under section 170(c).* | | | | |
| a | Did the organization provide goods or services in exchange for any quid pro quo contribution of $75 or more? | | | 7a | No |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | | 7b | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | | 7c | No |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | | |
| e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | | 7e | No |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | 7f | No |
| g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | | | 7g | |
| h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | | | 7h | |
| 8 | *Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | | | 8 | |
| 9 | *Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.* | | | | |
| a | Did the organization make any taxable distributions under section 4966? | | | 9a | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | | | 9b | |
| 10 | *Section 501(c)(7) organizations.* Enter | | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | | |
| 11 | Section 501(c)(12) organizations Enter | | | | |
| a | Gross income from members or shareholders | 11a | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) | 11b | | | |
| 12a | *Section 4947(a)(1) non-exempt charitable trusts.* Is the organization filing Form 990 in lieu of Form 1041? | | | 12a | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | | | |

**Part VI** **Governance, Management, and Disclosure** *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

## Section A. Governing Body and Management

*For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body . . | 1a: 11 | | |
| b | Enter the number of voting members that are independent . . | 1b: 11 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | | No |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | | No |
| 4 | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | 4 | | No |
| 5 | Did the organization become aware during the year of a material diversion of the organization's assets? | 5 | Yes | |
| 6 | Does the organization have members or stockholders? | 6 | | No |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | 7a | | No |
| b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | 7b | | No |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | | |
| a | the governing body? | 8a | Yes | |
| b | each committee with authority to act on behalf of the governing body? | 8b | Yes | |
| 9a | Does the organization have local chapters, branches, or affiliates? | 9a | | No |
| b | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? | 9b | | |
| 10 | Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 | 10 | Yes | |
| 11 | Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | 11 | | No |

## Section B. Policies

| | | | Yes | No |
|---|---|---|---|---|
| 12a | Does the organization have a written conflict of interest policy? *If "No", go to line 13* | 12a | Yes | |
| b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | | No |
| c | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done | 12c | Yes | |
| 13 | Does the organization have a written whistleblower policy? | 13 | Yes | |
| 14 | Does the organization have a written document retention and destruction policy? | 14 | Yes | |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision | | | |
| a | The organization's CEO, Executive Director, or top management official? | 15a | Yes | |
| b | Other officers or key employees of the organization? | 15b | | |
| | Describe the process in Schedule O | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | No |
| b | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed OK

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☐ own website ☐ another's website ☑ upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

ORGANIZATION
P O BOX 54946
OKLAHOMA CITY, OK 73154
(405) 524-8999

**Part VII** **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

## Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**1a** Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations

* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations

* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply): Individual Trustee or Director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| SHEILA BAKER , PRESIDENT | 2 0 | X | | X | | | | 0 | 0 | 0 |
| TIANA DOUGLAS , VICE-PRESIDENT/TREASURER | 2 0 | X | | X | | | | 0 | 0 | 0 |
| NATALIE SHIRLEY , SECRETARY | 2 0 | X | | X | | | | 0 | 0 | 0 |
| PAM DOSE , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| CRYSTAL HUFF , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| KARLA LUGINBILL , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| MARIA ROSALES-LAMBERT , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| KAREN WOLF-LOSSON , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| JOSEPH L CLYTUS JR , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| RON HARP , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| LEE ANN LIMBER , DIRECTOR | 1 0 | X | | | | | | 0 | 0 | 0 |
| SCOTT MITCHELL , PAST PRESIDENT | 1 0 | X | | X | | | | 0 | 0 | 0 |
| SHERYL MARSEILLES , INTERIM EXECUTIVE DIRECTOR | 40 0 | | | X | | | | 16,853 | 0 | 0 |
| ANNA NAUKAM , EXECUTIVE DIRECTOR-TERMINATED | 40 0 | | | X | | | | 40,864 | 0 | 7,104 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

**Part VII Continued**

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply): Individual Trustee or Director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| **1b Total** . . . . . . . . . . . . . . . . . . ▶ | | | | | | | | 57,717 | 0 | 7,104 |

**2** Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 0

| | | Yes | No |
|---|---|---|---|
| **3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* . . . . . . . . . . . . . . | **3** | | No |
| **4** For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* . . . . . . . . . . . . . . . . . . . . . . . . . . . | **4** | | No |
| **5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person* . . . . . . . . . . | **5** | | No |

## Section B. Independent Contractors

**1** Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

| | |
|---|---|
| **2** Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization . . . . . . . . . . . . . . . . . . . . . . . . ▶ | 0 |

**Part VIII** **Statement of Revenue**

| | | | (A) Total Revenue | (B) Related or Exempt Function Revenue | (C) Unrelated Business Revenue | (D) Revenue Excluded from Tax under IRC 512, 513, or 514 |
|---|---|---|---|---|---|---|
| **Contributions, gifts, grants and other similar amounts** | **1a** Federated campaigns . . **1a** | | | | | |
| | **b** Membership dues . . . . . **1b** | | | | | |
| | **c** Fundraising events . . . . **1c** | | | | | |
| | **d** Related organizations . . . **1d** | | | | | |
| | **e** Government grants (contributions) **1e** | 293,822 | | | | |
| | **f** All other contributions, gifts, grants, and similar amounts not included above **1f** | 28,978 | | | | |
| | **g** Noncash contributions included in lines 1a-1f $ | | | | | |
| | **h** **Total (Add lines 1a-1f)** . . . . . . . . ▶ | | 322,800 | | | |
| **Program Service Revenue** | | Business Code | | | | |
| | **2a** CONFERENCE INCOME | | 14,605 | 14,605 | | |
| | **b** FEE FOR SERVICE CONTRACTS | | 1,075,465 | 1,075,465 | | |
| | **c** MEMBERSHIP DUES | | 41,113 | 41,113 | | |
| | **d** | | | | | |
| | **e** | | | | | |
| | **f** All other program service revenue | | | | | |
| | **g** **Total. Add lines 2a-2f** . . . . . . . ▶ $ 1,131,183 | | | | | |
| **Other Revenue** | **3** Investment income (including dividends, interest other similar amounts) . . . . . . . ▶ | | 424 | | | 424 |
| | **4** Income from investment of tax-exempt bond proceeds . . ▶ | | 0 | | | |
| | **5** Royalties . . . . . . . . . . . . . | | 0 | | | |
| | | (i) Real / (ii) Personal | | | | |
| | **6a** Gross Rents | | | | | |
| | **b** Less rental expenses | | | | | |
| | **c** Rental income or (loss) | | | | | |
| | **d** Net rental income or (loss) . . . . . . . ▶ | | | | | |
| | | (i) Securities / (ii) Other | | | | |
| | **7a** Gross amount from sales of assets other than inventory | | | | | |
| | **b** Less cost or other basis and sales expenses | | | | | |
| | **c** Gain or (loss) | | | | | |
| | **d** Net gain or (loss) . . . . . . . . . . ▶ | | 0 | | | |
| | **8a** Gross income from fundraising events (not including $ of contributions reported on line 1c) See Part IV, line 18 *Attach Schedule G if total exceeds $15,000* . . . . . . . **a** | | | | | |
| | **b** Less direct expenses . . . **b** | | | | | |
| | **c** Net income or (loss) from fundraising events . . ▶ | | 0 | | | |
| | **9a** Gross income from gaming activities See part IV, line 19 *Complete Schedule G if total exceeds $15,000* **a** | | | | | |
| | **b** Less direct expenses . . . **b** | | | | | |
| | **c** Net income or (loss) from gaming activities . . . ▶ | | 0 | | | |
| | **10a** Gross sales of inventory, less returns and allowances . **a** | | | | | |
| | **b** Less cost of goods sold . . **b** | | | | | |
| | **c** Net income or (loss) from sales of inventory . . ▶ | | 0 | | | |
| | Miscellaneous Revenue | Business Code | | | | |
| | **11a** MISCELLANEOUS INCOME | | 5,331 | 5,331 | | |
| | **b** | | | | | |
| | **c** | | | | | |
| | **d** All other revenue | | | | | |
| | **e** **Total. Add lines 11a-11d** . . . . . . . $ 5,331 | | | | | |
| | **12** **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . . ▶ | | 1,459,738 | 1,136,514 | | 424 |

**Part IX Statement of Functional Expenses**

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.**
**All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| | **Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.** | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|---|
| 1 | Grants and other assistance to governments and organizations in the U S See Part IV, line 21 | 890,476 | 890,476 | | |
| 2 | Grants and other assistance to individuals in the U S See Part IV, line 22 | 0 | | | |
| 3 | Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16 | 0 | | | |
| 4 | Benefits paid to or for members | 0 | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees . . . . | 64,821 | 46,267 | 17,126 | 1,428 |
| 6 | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . | 0 | | | |
| 7 | Other salaries and wages | 184,157 | 182,152 | | |
| 8 | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . | 0 | | | |
| 9 | Other employee benefits . . . . . . . | 31,668 | 31,052 | 594 | 22 |
| 10 | Payroll taxes . . . . . . . . . . . . . | 18,907 | 17,479 | 1,329 | 99 |
| 11 | Fees for services (non-employees) | | | | |
| a | Management . . . . . . | 0 | | | |
| b | Legal . . . . . . . . . . | 16,801 | | 16,801 | |
| c | Accounting . . . . . . . . . . . . | 55,285 | | 55,285 | |
| d | Lobbying . . . . . . . . . . . . . | 25,500 | 25,500 | | |
| e | Professional fundraising *See Part IV, line 17* . . | 0 | | | |
| f | Investment management fees . . . . . . | 0 | | | |
| g | Other . . . . . . . . . . . . | 25,057 | 23,770 | 1,199 | 88 |
| 12 | Advertising and promotion . . . . | 25,196 | 25,196 | | |
| 13 | Office expenses . . . . . . . | 43,850 | 37,909 | 4,366 | 1,575 |
| 14 | Information technology . . . . . . | 0 | | | |
| 15 | Royalties . . | 0 | | | |
| 16 | Occupancy . . . . . . . . . . . . | 30,197 | 27,919 | 2,122 | 156 |
| 17 | Travel . . . . . . . . . . . . . | 18,147 | 18,147 | | |
| 18 | Payments of travel or entertainment expenses for any Federal, state or local public officials . . . . . . | 0 | | | |
| 19 | Conferences, conventions and meetings . . . . | 0 | | | |
| 20 | Interest . . . . . . . . . . . . | 0 | | | |
| 21 | Payments to affiliates . . . . . . . | 0 | | | |
| 22 | Depreciation, depletion, and amortization . . . . . | 38,386 | 35,490 | 2,698 | 198 |
| 23 | Insurance . . . . . . . . . . . . . . . | 3,457 | 3,196 | 243 | 18 |
| 24 | Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below ) | | | | |
| a | TRAINING | 43,601 | 43,601 | | |
| b | VOLUNTEERS IN SVC TO AMERICA | 18,162 | 18,162 | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| d | | | | | |
| e | | | | | |
| e | | | | | |
| f | All other expenses | | | | |
| 25 | **Total functional expenses.** Add lines 1 through 24f | 1,533,668 | 1,426,316 | 103,768 | 3,584 |
| 26 | **Joint Costs.** Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | | | | |

## Part X Balance Sheet

| | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | 94,206 | 1 | 70,649 |
| | 2 | Savings and temporary cash investments | | 2 | |
| | 3 | Pledges and grants receivable, net | 0 | 3 | 130,784 |
| | 4 | Accounts receivable, net | | 4 | |
| | 5 | Receivables from current and former officers, directors, trustees, key employees or other related parties *Complete Part II of Schedule L* | | 5 | |
| | 6 | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) *Complete Part II of Schedule L* | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 9 | |
| | 10a | Land, buildings, and equipment cost basis — 10a 206,098 | | | |
| | b | Less accumulated depreciation *Complete Part VI of Schedule D* — 10b 132,946 | 383,560 | 10c | 73,152 |
| | 11 | Investments—publicly traded securities | | 11 | |
| | 12 | Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D* | | 12 | |
| | 13 | Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D* | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets See Part IV, line 11 *Complete Part IX of Schedule D* | 317 | 15 | 0 |
| | 16 | **Total assets.** *Add lines 1 through 15 (must equal line 34)* | 478,083 | 16 | 274,585 |
| Liabilities | 17 | Accounts payable and accrued expenses | 154 | 17 | 132,919 |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow account liability *Complete Part IV of Schedule D* | | 21 | |
| | 22 | Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L* | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable | | 24 | |
| | 25 | Other liabilities *Complete Part X of Schedule D* | | 25 | |
| | 26 | **Total liabilities.** *Add lines 17 through 25* | 154 | 26 | 132,919 |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.** | | | |
| | 27 | Unrestricted net assets | 477,929 | 27 | 141,666 |
| | 28 | Temporarily restricted net assets | | 28 | |
| | 29 | Permanently restricted net assets | | 29 | |
| | | **Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.** | | | |
| | 30 | Capital stock or trust principal, or current funds | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building or equipment fund | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 | Total net assets or fund balances | 477,929 | 33 | 141,666 |
| | 34 | Total liabilities and net assets/fund balances | 478,083 | 34 | 274,585 |

## Part XI Financial Statements and Reporting

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990 ☐ cash ☑ accrual ☐ other | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | No |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | Yes | |
| c | If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | Yes | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | No |
| b | If "Yes," did the organization undergo the required audit or audits? | 3b | | |

# SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

## Public Charity Status and Public Support

**To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.**
**Attach to Form 990 or Form 990-EZ. See separate instructions.**

OMB No 1545-0047

2008

**Open to Public Inspection**

**Name of the organization**
OKLAHOMA CASA ASSOCIATION INC

**Employer identification number**
73-1333538

## Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization )

1 ☐ A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i).**

2 ☐ A school described in **Section 170(b)(1)(A)(ii).** (Attach Schedule E )

3 ☐ A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii).** (Attach Schedule H )

4 ☐ A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv).** (Complete Part II )

6 ☐ A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II )

8 ☐ A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II )

9 ☐ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2).** (Complete Part III )

10 ☐ An organization organized and operated exclusively to test for public safety See **Section 509(a)(4).** (See instructions )

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

**a** ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally Integrated **d** ☐ Type III - Other

**e** ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

**f** If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

**g** Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| **(i)** a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? | **11g(i)** | | No |
| **(ii)** a family member of a person described in (i) above? | **11g(ii)** | | No |
| **(iii)** a 35% controlled entity of a person described in (i) or (ii) above? | **11g(iii)** | | No |

**h** Provide the following information about the organizations the organization supports

| **(i)** Name of Supported Organization | **(ii)** EIN | **(iii)** Type of organization (described on lines 1- 9 above or IRC section **(See Instructions)**) | **(iv)** Is the organization in col **(i)** listed in your governing document? Yes | No | **(v)** Did you notify the organization in col **(i)** of your support? Yes | No | **(vi)** Is the organization in col **(i)** organized in the U S ? Yes | No | **(vii)** Amount of support? |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **Total** | | | | | | | | | |

**Part II** **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

## Public Support

| **Calendar year** (or fiscal year beginning in) | **(a)** 2004 | **(b)** 2005 | **(c)** 2006 | **(d)** 2007 | **(e)** 2008 | **(f)** Total |
|---|---|---|---|---|---|---|
| **1** Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | 1,076,390 | 1,448,746 | 1,470,442 | 1,711,548 | 322,800 | 6,029,926 |
| **2** Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| **3** The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| **4** **Total.** Add line 1-3 | 1,076,390 | 1,448,746 | 1,470,442 | 1,711,548 | 322,800 | 6,029,926 |
| **5** The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f) | | | | | | |
| **6** **Public Support** subtract line 5 from line 4 | | | | | | 6,029,926 |

## Total Support

| **Calendar year** (or fiscal year beginning in) | **(a)** 2004 | **(b)** 2005 | **(c)** 2006 | **(d)** 2007 | **(e)** 2008 | **(f)** Total |
|---|---|---|---|---|---|---|
| **7** Amounts from line 4 | 1,076,390 | | 1,470,442 | 1,711,548 | 322,800 | 6,029,926 |
| **8** Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | 424 | 424 |
| **9** Net income from unrelated business activities, whether or not the business is regularly carried on | | | 52,331 | | | 52,331 |
| **10** Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | 31,276 | | 5,331 | 36,607 |
| **11** **Total Support** (Add lines 7 through 10) | | | | | | 6,119,288 |

**12** Gross receipts from related activities, etc (See instructions ) **12** 1,143,677

**13** **First Five Years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

## Computation of Public Support Percentage

**14** Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) **14** **98.54 %**

**15** Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f **15** **98.556 %**

**16a** **33 1/3% Test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

**b** **33 1/3% Test - 2007.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

**17a** **10% Facts and Circumstances Test - 2008.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

**b** **10% Facts and Circumstances Test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

**18** **Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

**Part III** **Support Schedule for Organizations Described in IRC 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

## Section A. Public Support

| **Calendar year** (or fiscal year beginning in) | **(a)** 2004 | **(b)** 2005 | **(c)** 2006 | **(d)** 2007 | **(e)** 2008 | **(f)** Total |
|---|---|---|---|---|---|---|
| **1** Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | | | | | | |
| **2** Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| **3** Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| **4** Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| **5** The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| **6** **Total** Add lines 1-5 | | | | | | |
| **7a** Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| **b** Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000 | | | | | | |
| **c** Total of lines 7a and 7b | | | | | | |
| **8** **Public Support** (Substract line 7c from line 6) | | | | | | |

## Total Support

| **Calendar year** (or fiscal year beginning in) | **(a)** 2004 | **(b)** 2005 | **(c)** 2006 | **(d)** 2007 | **(e)** 2008 | **(f)** Total |
|---|---|---|---|---|---|---|
| **9** Amounts from line 6 | | | | | | |
| **10a** Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| **b** Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975 | | | | | | |
| **c** Add lines 10a and 10b | | | | | | |
| **11** Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| **12** Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV ) | | | | | | |
| **13** **Total Support** (Add lines 9, 10c, 11 and 12) | | | | | | |

**14** **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

## Computation of Public Support Percentage

| | | |
|---|---|---|
| **15** Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f)) | **15** | |
| **16** Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g | **16** | |

## Computation of Investment Income Percentage

| | | |
|---|---|---|
| **17** Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f)) | **17** | |
| **18** Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h | **18** | |

**19a** **33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

**b** **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

**20** **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶☐

**Part IV** **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

| Facts and Circumstances Test |
| --- |
| |

| efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493134028970 |
|---|---|---|

**SCHEDULE C**
**(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Political Campaign and Lobbying Activities

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

**To be completed by organizations described below. Attach to Form 990 or Form 990-EZ**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)**
- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations complete Part I-A only

**If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)**
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

**If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)**
- Section 501(c)(4), (5), or (6) organizations complete Part III

| Name of the organization | Employer identification number |
|---|---|
| OKLAHOMA CASA ASSOCIATION INC | 73-1333538 |

**Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.** (See the instructions for Schedule C for details.)

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures $

3 Volunteer hours

**Part I-B To be completed by all organizations exempt under section 501(c)(3).** (See the instructions for Schedule C for details.)

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? ☐ **Yes** ☐ **No**

4a Was a correction made? ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV

**Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).** (See the instructions for Schedule C for details.)

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt funtion activities $

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ **Yes** ☐ **No**

5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

| **(a)** Name | **(b)** Address | **(c)** EIN | **(d)** Amount paid from filing organization's internal funds If none, enter -0- | **(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|---|---|---|---|---|
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**Part II-A** **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

A Check ☐ if the filing organization belongs to an affiliated group
B Check ☐ if the filing organization checked box A and "limited control" provisions apply

| | **Limits on Lobbying Expenditures—** (The term "expenditures" means amounts paid or incurred.) | **(a)** Filing Organization's Totals | **(b)** Affiliated Group Totals |
|---|---|---|---|
| **1a** | Total lobbying expenditures to influence public opinion (grass roots lobbying) | | |
| **b** | Total lobbying expenditures to influence a legislative body (direct lobbying) | 25,500 | |
| **c** | Total lobbying expenditures (add lines 1a and 1b) | 25,500 | |
| **d** | Other exempt purpose expenditures | 1,508,168 | |
| **e** | Total exempt purpose expenditures (add lines 1c and 1d) | 1,533,668 | |
| **f** | Lobbying nontaxable amount Enter the amount from the following table in both columns— | 226,683 | |

| **If the amount on line 1e, column (a) or (b) is:** | **The lobbying nontaxable amount is:** |
|---|---|
| Not over $500,000 | 20% of the amount on line 1e |
| Over $500,000 but not over $1,000,000 | $100,000 plus 15% of the excess over $500,000 |
| Over $1,000,000 but not over $1,500,000 | $175,000 plus 10% of the excess over $1,000,000 |
| Over $1,500,000 but not over $17,000,000 | $225,000 plus 5% of the excess over $1,500,000 |
| Over $17,000,000 | $1,000,000 |

| | | (a) | (b) |
|---|---|---|---|
| **g** | Grassroots nontaxable amount (enter 25% of line 1f) | 56,671 | |
| **h** | Subtract line 1g from line 1a Enter -0- if line g is more than line a | | |
| **i** | Subtract line 1f from line 1c Enter -0- if line f is more than line c | | |

**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☑ **No**

## 4-Year Averaging Period Under Section 501(h)
**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)**

### Lobbying Expenditures During 4-Year Averaging Period

| | **Calendar year (or fiscal year beginning in)** | **(a)** 2005 | **(b)** 2006 | **(c)** 2007 | **(d)** 2008 | **(e)** Total |
|---|---|---|---|---|---|---|
| **2a** | Lobbying non-taxable amount | | | 230,094 | 226,683 | 456,777 |
| **b** | Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 685,166 |
| **c** | Total lobbying expenditures | | | 25,500 | 25,500 | 51,000 |
| **d** | Grassroots non-taxable amount | | | 57,524 | 56,671 | 114,195 |
| **e** | Grassroots ceiling amount (150% of line d, column (e)) | | | | | 171,293 |
| **f** | Grassroots lobbying expenditures | | | | | |

**Part II-B** **To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

| | | (a) Yes | (a) No | (b) Amount |
|---|---|---|---|---|
| 1 | During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | | | |
| a | Volunteers? | | | |
| b | Paid staff or management (include compensation in expenses reported on lines c through i)? | | | |
| c | Media advertisements? | | | |
| d | Mailings to members, legislators, or the public? | | | |
| e | Publications, or published or broadcast statements? | | | |
| f | Grants to other organizations for lobbying purposes? | | | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means? | | | |
| i | Other activities If "Yes," describe in Part IV | | | |
| j | Total lines 1c through 1i | | | |
| 2a | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b | If "Yes" enter the amount of any tax incurred under section 4912 | | | |
| c | If "Yes" enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d | If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

**Part III-A** **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** (See the instructions for Schedule C for details.)

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | | |
| 2 | Did the organization make only in-house lobbying expenditures of $2,000 or less? | 2 | | |
| 3 | Did the organization agree to carryover lobbying and political expenditures from the prior year? | 3 | | |

**Part III-B** **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** (See the instructions for Schedule C for details.)

| | | |
|---|---|---|
| 1 | Dues, assessments and similar amounts from members | 1 $ |
| 2 | Section 162(e) non-deductible lobbying and political expenditures ***(do not include amounts of political expenses for which the section 527(f) tax was paid).*** | |
| a | Current Year | 2a $ |
| b | Carryover from last year | 2b $ |
| c | Total | 2c $ |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 $ |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 $ |
| 5 | Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4) | 5 $ |

**Part IV** **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

| Identifier | Return Reference | Explanation |
|---|---|---|
| 4-YEAR AVERAGING | SCHEDULE C, PART II-A, LINE 2 | THE ORGANIZATION IS NOT REQUIRED TO COMPLETE THE COLUMNS FOR 2005 AND 2006 BECAUSE NO LOBBYING EXPENSES WERE REPORTED IN THOSE FISCAL YEARS THE ORGANIZATION MADE ITS FIRST SECTION 501(H) ELECTION DURING THE FISCAL YEAR ENDING 06/30/2009 THAT ELECTION WAS NOT REVOKED BEFORE THE START OF THE ORGANIZATION'S TAX YEAR THAT BEGAN 07/01/2008 |
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**Part IV** **Supplemental Information**

| Identifier | Return Reference | Explanation |
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**SCHEDULE D**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**Name of the organization**
OKLAHOMA CASA ASSOCIATION INC

**Employer identification number**
73-1333538

## Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate Contributions to (during year) | | |
| 3 | Aggregate Grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

## Part II Conservation Easements.
Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | | | Held at the End of the Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d | Number of conservation easements included in (c) acquired after 8/17/06 | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

## Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

**3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange programs
- **e** ☐ Other

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

## Part IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

**b** If "Yes," explain why in Part XIV and complete the following table

| | | | Amount |
|---|---|---|---|
| **c** | Beginning balance | **1c** | |
| **d** | Additions during the year | **1d** | |
| **e** | Distributions during the year | **1e** | |
| **f** | Ending balance | **1f** | |

**2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ **Yes** ☐ **No**

**b** If "Yes," explain the arrangement in Part XIV

## Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

| | | **(a)** Current Year | **(b)** Prior Year | **(c)** Two Years Back | **(d)** Three Years Back | **(e)** Four Years Back |
|---|---|---|---|---|---|---|
| **1a** | Beginning of year balance | | | | | |
| **b** | Contributions | | | | | |
| **c** | Investment earnings or losses | | | | | |
| **d** | Grants or scholarships | | | | | |
| **e** | Other expenditures for facilities and programs | | | | | |
| **f** | Administrative expenses | | | | | |
| **g** | End of year balance | | | | | |

**2** Provide the estimated percentage of the year end balance held as

- **a** Board designated or quasi-endowment ▶
- **b** Permanent endowment ▶
- **c** Term endowment ▶

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

| | | | Yes | No |
|---|---|---|---|---|
| | **(i)** unrelated organizations | **3a(i)** | | |
| | **(ii)** related organizations | **3a(ii)** | | |
| **b** | If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | **3b** | | |

**4** Describe in Part XIV the intended uses of the organization's endowment funds

## Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

| | Description of investment | **(a)** Cost or other basis (investment) | **(b)** Cost or other basis (other) | **(c)** Depreciation | **(d)** Book value |
|---|---|---|---|---|---|
| **1a** | Land | | | | |
| **b** | Buildings | | | | |
| **c** | Leasehold improvements | | | | |
| **d** | Equipment | | 189,945 | 120,186 | 69,759 |
| **e** | Other | | 16,153 | 12,760 | 3,393 |
| **Total.** | Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 73,152 |

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

| **(a)** Description of security or cateory (including name of security) | **(b)** Book value | **(c)** Method of valuation Cost or end-of-year market value |
|---|---|---|
| Financial derivatives and other financial products | | |
| Closely-held equity interests | | |
| Other | | |
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| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 12 )* ▶ | | |

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

| **(a)** Description of investment type | **(b)** Book value | **(c)** Method of valuation Cost or end-of-year market value |
|---|---|---|
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| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 13 )* ▶ | | |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| **(a)** Description | **(b)** Book value |
|---|---|
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| **Total.** *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . . . . . . . ▶ | |

**Part X Other Liabilities.** See Form 990, Part X, line 25.

| **(a)** Description of Liability | **(b)** Amount |
|---|---|
| Federal Income Taxes | |
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| **Total.** *(Column (b) should equal Form 990, Part X, col (B) line 25 )* ▶ | |

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

## Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

| | | | |
|---|---|---|---|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 1,459,738 |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 1,533,668 |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | -73,930 |
| 4 | Net unrealized gains (losses) on investments | 4 | |
| 5 | Donated services and use of facilities | 5 | |
| 6 | Investment expenses | 6 | |
| 7 | Prior period adjustments | 7 | |
| 8 | Other (Describe in Part XIV) | 8 | |
| 9 | Total adjustments (net) Add lines 4 - 8 | 9 | |
| 10 | Excess or (deficit) for the year per financial statements Combine lines 3 and 9 | 10 | -73,930 |

## Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total revenue, gains, and other support per audited financial statements | | | 1 | 1,575,763 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | | |
| a | Net unrealized gains on investments | 2a | | | |
| b | Donated services and use of facilities | 2b | 116,025 | | |
| c | Recoveries of prior year grants | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 116,025 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 1,459,738 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line **1** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIV) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12 ) | | | 5 | 1,459,738 |

## Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

| | | | | | |
|---|---|---|---|---|---|
| 1 | Total expenses and losses per audited financial statements | | | 1 | 1,649,693 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | | |
| a | Donated services and use of facilities | 2a | 116,025 | | |
| b | Prior year adjustments | 2b | | | |
| c | Losses reported on Form 990, Part IX, line 25 | 2c | | | |
| d | Other (Describe in Part XIV) | 2d | | | |
| e | Add lines **2a** through **2d** | | | 2e | 116,025 |
| 3 | Subtract line **2e** from line **1** | | | 3 | 1,533,668 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line **1:** | | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | | |
| b | Other (Describe in Part XIV) | 4b | | | |
| c | Add lines **4a** and **4b** | | | 4c | |
| 5 | Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18 ) | | | 5 | 1,533,668 |

## Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

| Identifier | Return Reference | Explanation |
|---|---|---|
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**Schedule I (Form 990)**

Department of the Treasury
Internal Revenue Service

# Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

**Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.**

OMB No 1545-0047

**2008**

**Open to Public Inspection**

Name of the organization
OKLAHOMA CASA ASSOCIATION INC

**Employer identification number**
73-1333538

## Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

## Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 if additional space is needed . . . . ▶ ☐

| 1(a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| See Additional Data Table | | | | | | | |
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2 Enter total number of section 501(c)(3) and government organizations . . . . ▶

3 Enter total number of other organizations . . . . ▶

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

| **(a)** Type of grant or assistance | **(b)** Number of recipients | **(c)** Amount of cash grant | **(d)** Amount of non-cash assistance | **(e)** Method of valuation (book, FMV, appraisal, other) | **(f)** Description of non-cash assistance |
|---|---|---|---|---|---|
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**Part IV** **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

| Identifier | Return Reference | Explanation |
|---|---|---|
| MONITORING USE OF GRANT FUNDS | SCHEDULE I, PART I, LINE 2 | ALLOCATION FORMULA IS SET BY THE BOARD PROGRAMS MUST SUBMIT COPIES OF SUPPORTING DOCUMENTATION WITH EACH REIMBURSEMENT REQUEST REIMBURSEMENT REQUESTS ARE COMPARED TO GRANT BUDGET PRIOR TO PAYING A SITE VISIT IS CONDUCTED WITH EACH PROGRAM AT LEAST ONCE PER YEAR AT WHICH TIME ALL SUPPORTING DOCUMENTATION IS REVIEWED AS WELL AS A SAMPLE OF CASE FILES TO ENSURE COMPLIANCE WITH THE GRANT |
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**Additional Data**

Return to Form

**Software ID:**
**Software Version:**
**EIN:** 73-1333538
**Name:** OKLAHOMA CASA ASSOCIATION INC

**Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| GARFIELD COUNTY CHILD ADVOCACY COUNCIL1002 E BROADWAY<br>ENID,OK 73701 | 73-1536999 | 501(C)(3) | 35,872 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| LITTLE DIXIE COMMUNITY ACTION AGENCY603 SW B<br>ANTLERS,OK 74523 | 73-0772321 | 501(C)(3) | 32,078 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| MULTI-COUNTY YOUTH SERVICESP O BOX 104<br>CLINTON,OK 73601 | 73-0780641 | 501(C)(3) | 33,813 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| NORTHERN OKLAHOMA YOUTH SERVICES CENTER & SHELTER2203 N ASH ST<br>PONCA CITY,OK 74601 | 73-0938096 | 501(C)(3) | 32,760 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| 22ND JUDICIAL DISTRICT CASA514 E 10TH ST<br>ADA,OK 74820 | 20-1446234 | 501(C)(3) | 29,370 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| 3RD DISTRICT CASAP O BOX 259<br>ALTUS,OK 73522 | 32-0069937 | 501(C)(3) | 38,806 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| CASA VOICES FOR CHILDREN401 CHICKASHA AVE SUITE 317<br>CHICKASHA,OK 73018 | 20-3832226 | 501(C)(3) | 32,721 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| TRI-COUNTY CASAP O BOX 1468<br>CLAREMORE,OK 74018 | 73-1482426 | 501(C)(3) | 39,614 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| BRYAN COUNTY CASA210 W CEDAR<br>DURANT,OK 74701 | 73-1287583 | 501(C)(3) | 37,191 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| CANADIAN COUNTY CASA 110 S ROCK ISLAND<br>EL RENO,OK 73036 | 47-0855453 | 501(C)(3) | 31,963 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| 13TH JUDICIAL DISTRICT CASAP O BOX 453061 GROVE,OK 74345 | 47-0881310 | 501(C)(3) | 36,560 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| CASA OF SOUTHWEST OKLAHOMA315 SW 5TH ST ROOM 307 LAWTON,OK 73501 | 73-1301658 | 501(C)(3) | 29,771 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| CASA OF SOUTHEAST OKLAHOMAP O BOX 1356 MCALESTER,OK 74502 | 73-1425172 | 501(C)(3) | 38,408 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| CASA FOR CHILDREN - MUSKOGEEP O BOX 1724 MUSKOGEE,OK 74402 | 73-1497371 | 501(C)(3) | 42,619 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| CLEVELAND COUNTY CASAP O BOX 1714 NORMAN,OK 73070 | 73-1231247 | 501(C)(3) | 49,265 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| CASA OF OKLAHOMA COUNTY5905 N CLASSEN SUITE 302 OKLAHOMA CITY,OK 73118 | 13-4364692 | 501(C)(3) | 81,014 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| OKMULGEE COUNTY FAMILY RESOURCE CENTERP O BOX 73 OKMULGEE,OK 74447 | 73-1332643 | 501(C)(3) | 40,075 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| UNITED COMMUNITY ACTION PROGRAM500 HARRISON PAWNEE,OK 74059 | 73-0777705 | 501(C)(3) | 31,996 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| YOUTH AND FAMILY RESOURCE CENTER326 W 11TH SHAWNEE,OK 74801 | 73-0795028 | 501(C)(3) | 10,267 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| PAYNE COUNTY CASA 315 W 6TH SUITE 205 STILLWATER,OK 74074 | 73-1396936 | 501(C)(3) | 35,725 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |

## Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

| (a) Name and address of organization or government | (b) EIN | (c) IRC Code section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| CASA OF CHEROKEE COUNTYP O BOX 1788<br>TAHLEQUAH,OK 74465 | 73-1478988 | 501(C)(3) | 34,190 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| COUNSELING INCP O BOX 806<br>TISHOMINGO,OK 73460 | 73-0987494 | 501(C)(3) | 29,687 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| TULSA CASA700 S BOSTON SUITE 230<br>TULSA,OK 74119 | 73-1312870 | 501(C)(3) | 47,862 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |
| SAN BOIS CASAP O BOX 203<br>WILBURTON,OK 74578 | 06-1807146 | 501(C)(3) | 33,333 | | | | ADVOCACY SERVICES FOR ABUSED AND NEGLECTED CHILDREN |

**Schedule L**
**(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

OMB No 1545-0047
**2008**
**Open to Public Inspection**

**Name of the organization**
OKLAHOMA CASA ASSOCIATION INC

**Employer identification number**
73-1333538

## Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

| 1 (a) Name of disqualified person | (b) Description of transaction | (c) Corrected? Yes | No |
|---|---|---|---|
| ANNA M NAUKAM | EMBEZZLEMENT | | No |
| EUGENE M NAUKAM III | EMBEZZLEMENT | | No |
| | | | |
| | | | |
| | | | |
| | | | |

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

## Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

| (a) Name of interested person and purpose | (b) Loan to or from the organization? To | From | (c) Original principal amount | (d) Balance due | (e) In default? Yes | No | (f) Approved by board or committee? Yes | No | (g) Written agreement? Yes | No |
|---|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | | | | | |
| Total . . . . . ▶ $ | | | | | | | | | | |

## Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of grant or type of assistance |
|---|---|---|
| | | |
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| | | |
| | | |

## Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? Yes | No |
|---|---|---|---|---|---|
| | | | | | |
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**SCHEDULE O** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

**Open to Public Inspection**

**Name of the organization**
OKLAHOMA CASA ASSOCIATION INC

**Employer identification number**
73-1333538

| Identifier | Return Reference | Explanation |
|---|---|---|
| FORM 990 REVIEW PROCESS | FORM 990, PART VI, SECTION A, LINE 10 | THE FORM 990 IS PRESENTED TO THE FULL BOARD FOR REVIEW |

| Identifier | Return Reference | Explanation |
|---|---|---|
| CONFLICT OF INTEREST MONITORING | FORM 990, PART VI, SECTION B, LINE 12C | ANY POTENTIAL CONFLICTS OF INTEREST ARE REQUIRED TO BE DISCLOSED TO THE BOARD AS THEY ARISE THROUGHOUT THE YEAR THE ORGANIZATION'S FINANCIAL POLICIES AND PROCEDURES MANUAL DESCRIBES THE DUTY TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AND THE MANNER IN WHICH CONFLICTS OF INTEREST ARE TO BE ADDRESSED |

| Identifier | Return Reference | Explanation |
|---|---|---|
| PROCESS FOR DETERMINING OFFICER COMPENSATION | FORM 990, PART VI, SECTION A, LINES 15A AND 15B | THE BOARD REVIEWS THE COMPENSATION OF SIMILAR POSITIONS IN COMPARABLE SIZED ORGANIZATIONS TO SET THE COMPENSATION OF THE EXECUTIVE DIRECTOR MINUTES OF THE MEETING INCLUDE THE VOTING RECORD OF THOSE PRESENT AT THE CURRENT TIME, THE EXECUTIVE DIRECTOR IS THE ONLY OFFICER, DIRECTOR OR EMPLOYEE WHO RECEIVES COMPENSATION |

| Identifier | Return Reference | Explanation |
|---|---|---|
| AVAILABILITY OF OTHER DOCUMENTS | FORM 990, PART VI, SECTION C, LINE 19 | THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST |

| Identifier | Return Reference | Explanation |
|---|---|---|
| MATERIAL DIVERSION OF ORGANIZATION ASSETS | PART VI, SECTION A, LINE 5 | OKLAHOMA CASA ASSOCIATION'S EXECUTIVE DIRECTOR HAD BEEN EMPLOYED BY OKLAHOMA CASA ASSOCIATION FROM 1998 TO 2008 DURING THAT TIME, SHE HAD EXTENSIVE RESPONSIBILITY OVER THE BUSINESS AND AFFAIRS OF OKLAHOMA CASA ASSOCIATION, INCLUDING FINANCIAL AFFAIRS FOR THE FIRST SEVERAL YEARS, THE OKLAHOMA CASA ASSOCIATION ONLY EMPLOYED TWO PEOPLE, AND IT WAS NOT PRACTICAL TO SEGREGATE ALL OF THE DUTIES AND RESPONSIBILITIES OF EMPLOYEES OKLAHOMA CASA ASSOCIATION RETAINED THE SERVICES OF JAY PARKS, AN INDEPENDENT ACCOUNTANT, TO PREPARE MONTHLY AND PERIODIC FINANCIAL STATEMENTS AND GENERALLY COMPILE FINANCIAL INFORMATION EACH YEAR, OKLAHOMA CASA ASSOCIATION RETAINED TWO DIFFERENT INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS TO CONDUCT AN AUDIT OF ITS BOOKS AND MAKE RECOMMENDATIONS REGARDING FINANCIAL CONTROLS THE EXECUTIVE DIRECTOR HAD BEEN A LOYAL EMPLOYEE FOR A LONG PERIOD OF TIME AND NO CONCERNS REGARDING FINANCIAL MATTERS CAME TO THE ATTENTION OF THE BOARD OF DIRECTORS, THE ORGANIZATION'S REGULAR ACCOUNTANT, OR THE ORGANIZATION'S INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS WHO CONDUCTED THE ANNUAL AUDITS THE EXECUTIVE DIRECTOR'S HUSBAND BECAME INVOLVED WITH OKLAHOMA CASA ASSOCIATION IN 2006 HE WORKED AS A VOLUNTEER FOR THE ORGANIZATION, AND THE BOARD OF DIRECTORS OF THE ORGANIZATION WAS INFORMED THAT HE WAS A VOLUNTEER ALTHOUGH THE EXECUTIVE DIRECTOR WAS AN AUTHORIZED SIGNATORY ON BANK ACCOUNTS, HER HUSBAND WAS NOT HE EVENTUALLY BECAME EMPLOYED BY THE ORGANIZATION, BUT THE BOARD OF DIRECTORS WAS NOT NOTIFIED OF SUCH EMPLOYMENT, AND BOARD MEMBERS WERE NOT AWARE OF THE CHANGE IN HIS STATUS THE BOARD NEVER AUTHORIZED HIM TO HANDLE, MANAGE, OR HAVE ACCESS TO THE FUNDS OR ACCOUNTS OF THE ORGANIZATION THE EXECUTIVE DIRECTOR OF THE OKLAHOMA CASA ASSOCIATION TOOK AN EXTENDED MEDICAL LEAVE IN SEPTEMBER 2008 WHILE SHE WAS ON LEAVE, THE INTERIM EXECUTIVE DIRECTOR DISCOVERED FINANCIAL IRREGULARITIES IN THE CATEGORY OF EQUIPMENT DURING THE ROUTINE PREPARATION OF THE ORGANIZATION'S ANNUAL REPORT IN AN EFFORT TO UNDERSTAND AND RECONCILE THE IRREGULARITIES, THE INTERIM EXECUTIVE DIRECTOR CONDUCTED A PRELIMINARY REVIEW OF THE BOOKS AND DISCOVERED SEVERAL LARGE ELECTRONIC FUNDS TRANSFERS THAT WERE PAID TO DELL CORPORATION THE CORRESPONDING TRANSFERS ON BANK STATEMENTS SHOWED PAYMENTS TO BANK OF AMERICA, WHICH LED TO THE DISCOVERY OF THE EXISTENCE AND USE OF AN UNAUTHORIZED CORPORATE CREDIT CARD MONTHLY STATEMENTS FOR THE CREDIT CARD WERE BEING MAILED TO THE EXECUTIVE DIRECTOR'S HOME, NOT TO THE OKLAHOMA CASA ASSOCIATION OFFICE THE INTERIM EXECUTIVE DIRECTOR INFORMED BOARD MEMBERS OF HER DISCOVERY, INCLUDING THE COVERT EXPENDITURE OF FUNDS OUTSIDE OF THE USUAL ACCOUNTING CHANNELS THE SCOPE OF THE UNAUTHORIZED USE OF CREDIT CARDS AND EXPENDITURE OF FUNDS WAS UNKNOWN AT THE TIME THE BOARD OF DIRECTORS, UPON LEARNING OF THE ACCOUNTING IRREGULARITIES, IMMEDIATELY TERMINATED THE EXECUTIVE DIRECTOR'S EMPLOYMENT (ON OCTOBER 7, 2008) HER HUSBAND WAS LIKEWISE ASKED NOT TO RETURN TO THE ORGANIZATION'S OFFICES THE BOARD OF DIRECTORS PROMPTLY NOTIFIED THE ATTORNEY GENERAL'S OFFICE OF THESE FINDINGS, WITH THE EXPECTATION OF INVOLVING THE ATTORNEY GENERAL'S OFFICE IN THE INVESTIGATION OF THE ACTIONS OF THE TERMINATED EXECUTIVE DIRECTOR IN NOVEMBER 2008, THE ORGANIZATION WAS NOTIFIED BY THE OFFICE OF THE STATE AUDITOR AND INSPECTOR THAT THE ATTORNEY GENERAL HAD REQUESTED AN AUDIT OF THE ORGANIZATION'S FUNDS AND ACCOUNTS THE OFFICE OF THE STATE AUDITOR AND INSPECTOR THEN COMMENCED AN AUDIT THE BOARD OF DIRECTORS AND STAFF OF OKLAHOMA CASA ASSOCIATION HAS BEEN FULLY SUPPORTIVE OF THIS AUDIT AND HAS UNDERTAKEN TO COOPERATE AND PROVIDE ASSISTANCE TO THE FULLEST EXTENT NEEDED OR REQUESTED THE ORGANIZATION'S FIRST RESPONSE AFTER THE DISCOVERY OF FINANCIAL IMPROPRIETIES WAS TO STABILIZE OPERATIONS, ASSESS ACCOUNTING CONTROLS, AND EVALUATE FINANCIAL PROCESSES THE INTERIM EXECUTIVE DIRECTOR, WITH SUPPORT AND GUIDANCE OF THE BOARD FINANCE COMMITTEE, REVIEWED YEAR-TO-DATE FINANCIAL STATEMENTS AND CREATED A BOOKKEEPING SYSTEM THAT TRACKED ALL EXPENDITURES BOARD MEMBERS MET WITH THE ORGANIZATION'S AUDITORS AND UNDERTOOK OTHER EFFORTS TO SATISFY THEMSELVES THAT ADEQUATE ACCOUNTING CONTROLS WERE IN PLACE THIS PROCESS ENABLED THE BOARD OF DIRECTORS TO PROCEED WITH CONFIDENCE WITH RESPECT TO THE INTEGRITY AND RELIABILITY OF CURRENT YEAR FINANCIAL STATEMENTS AMONG OTHER MATTERS, THE ORGANIZATION THEN SOLICITED PROPOSALS FROM ACCOUNTING FIRMS AND ENTERED INTO A CONTRACT WITH AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT WITH EXTENSIVE FINANCIAL AND ACCOUNTING EXPERIENCE AND EXPERTISE WITH NONPROFIT ORGANIZATIONS TO PROVIDE ASSISTANCE WITH ROUTINE FINANCIAL MANAGEMENT FINANCIAL POLICIES, CONTROLS, AND PROCEDURES WERE IN PLACE OKLAHOMA CASA ASSOCIATION HAD RETAINED AN ACCOUNTANT FOR A NUMBER OF YEARS TO PROVIDE REGULAR, ROUTINE FINANCIAL AND ACCOUNTING SERVICES THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS WHO CONDUCTED THE ORGANIZATION'S ANNUAL AUDIT DID NOT DISCOVER IRREGULARITIES AND PROVIDED "CLEAN OPINIONS" WITH THE AUDITED FINANCIAL STATEMENTS NO SIGNIFICANT DEFICIENCIES OR MATERIAL WEAKNESSES WERE EVER IDENTIFIED THE BOARD SOUGHT DIRECTION AND ASSISTANCE FROM CONSULTANTS WITH LEGAL, FINANCIAL, OPERATIONAL, ACCOUNTING, AND NONPROFIT MANAGEMENT EXPERTISE AS A RESULT, THE BOARD OF DIRECTORS DETERMINED THAT A COMPREHENSIVE PLAN SHOULD BE DEVELOPED RELATING TO OPERATIONAL INFRASTRUCTURE, WITH AN EMPHASIS ON FINANCIAL AND ACCOUNTING CONTROLS, MANAGEMENT OVERSIGHT, EXPENDITURE RESPONSIBILITY, INTEGRITY AND RELIABILITY OF FINANCIAL INFORMATION, AND DEVELOPMENT OF APPROPRIATE POLICIES AND PROCEDURES TO ASSURE MANAGEMENT COMPLIANCE AMONG OTHER INITIATIVES, THE BOARD IS SEEKING PROPOSALS FROM INDEPENDENT ACCOUNTING FIRMS TO PROVIDE AN EVALUATION OF INTERNAL FINANCIAL CONTROLS AND ACCOUNTING PROCEDURES, AS WELL AS ADDITIONAL, MANDATORY BOARD TRAINING REGARDING LEGAL, FINANCIAL AND OPERATIONAL RESPONSIBILITIES |

| Identifier | Return Reference | Explanation |
|---|---|---|
| MATERIAL DIVERSION OF ORGANIZATION ASSETS (CONTINUED) | PART VI, SECTION A, LINE 5 | THE BOARD OF DIRECTORS APPROVED THE COMPREHENSIVE PLAN AT A MEETING HELD IN APRIL, 2009, AND ESTABLISHED A GOAL OF ACCOMPLISHING ALL ASPECTS OF THE PLAN AS SOON AS POSSIBLE, AND IN ANY EVENT NO LATER THAN THE END OF FY 2009 COMPONENTS OF THE PLAN ARE AS FOLLOWS ORGANIZATIONAL POLICIES AND PROCEDURES - ESTABLISH A COMMITTEE TO REVIEW ALL ORGANIZATIONAL POLICIES AND PROCEDURES, INCLUDING WHISTLEBLOWER, MANAGEMENT OVERSIGHT, AND DOCUMENT RETENTION POLICIES FINANCIAL POLICIES AND PROCEDURES - REVIEW AND EVALUATE ALL FINANCIAL POLICIES AND PROCEDURES, PARTICULARLY A MANAGEMENT OVERSIGHT POLICY, FRAUD RISK ASSESSMENT, AND ORGANIZATIONAL CHART DELINEATING SEGREGATION OF DUTIES UTILIZE INDEPENDENT CONSULTANT WITH NONPROFIT AND LEGAL EXPERTISE TO ASSIST IN THE DEVELOPMENT OF NEW POLICIES RETAIN AN INDEPENDENT ACCOUNTING FIRM TO PROVIDE AN ASSESSMENT OF INTERNAL FINANCIAL AND ACCOUNTING CONTROLS BOARD COMMITTEES - EVALUATE THE COMPOSITION AND FUNCTIONS OF THE FINANCE COMMITTEE UPDATE THE COMMITTEE DESCRIPTION, DELINEATING COMPOSITION, FUNCTIONS, RESPONSIBILITIES, AND REPORTING ESTABLISH A NEW, SEPARATE AUDIT COMMITTEE DEVELOP A COMMITTEE DESCRIPTION DELINEATING COMPOSITION, FUNCTIONS, AND RESPONSIBILITIES THE AUDIT COMMITTEE WILL BE RESPONSIBLE FOR PREPARING A RESPONSE TO FY 2008 AND SOLICITING PROPOSALS FOR THE FY 2009 AUDIT CORPORATE ORGANIZATIONAL DOCUMENTS - REVIEW CORPORATE ORGANIZATIONAL DOCUMENTS, INCLUDING THE CERTIFICATE OF INCORPORATION AND BYLAWS, PARTICULARLY THE INDEMNIFICATION PROVISIONS PRESENT ANY RECOMMENDATIONS FOR AMENDMENT TO THE BOARD OF DIRECTORS FOR APPROVAL BOARD TRAINING - ORGANIZE AND IMPLEMENT A TRAINING SESSION FOR BOARD MEMBERS ADDRESSING RESPONSIBILITIES OF BOARD MEMBERS FROM THE LEGAL, OPERATIONAL AND FINANCIAL PERSPECTIVE OUTSIDE EXPERTISE WILL INCLUDE LEGAL COUNSEL, AN INDEPENDENT ACCOUNTANT, AND A NONPROFIT CONSULTANT REVIEW THE ACCURACY, ADEQUACY, AND COMPLETENESS OF THE EXISTING BOARD HANDBOOK, INCLUDING BOARD CONFIDENTIALITY POLICY AND MODIFY AS NEEDED REVIEW BOARD ORIENTATION PROCEDURES IMPLEMENT A FORMAL ORIENTATION FOR FUTURE BOARD MEMBERS OTHER MATTERS - AS THE BOARD OF DIRECTORS MOVES FORWARD ON THE IMPLEMENTATION AND COMPLETION OF THIS PLAN, IT MAINTAINS THE OVERRIDING GOALS OF ASSURING THE INTEGRITY OF FINANCIAL INFORMATION, ESTABLISHING PROCEDURES THAT WILL ENABLE THE ORGANIZATION TO MONITOR THE ACTIVITIES OF MANAGEMENT, AND IMPLEMENTING PROGRAMS THAT WILL FACILITATE THE ABILITY OF BOARD MEMBERS TO SATISFY THEIR FIDUCIARY RESPONSIBILITIES AS BOARD MEMBERS WITHOUT UNDULY INTERFERING WITH DAY-TO-DAY MANAGEMENT OTHER GOALS INCLUDE MAINTAINING THE CONFIDENCE OF THE PUBLIC, GOVERNMENTAL AGENCIES AND AUTHORITIES, DONORS, GRANT-MAKING FOUNDATIONS, VOLUNTEERS, CONSTITUENTS, AND THOSE SERVED BY THE ORGANIZATION, AND CONTINUING TO PURSUE THE ORGANIZATION'S IMPORTANT MISSION, WHICH HAS PROVIDED TREMENDOUS BENEFITS TO THE STATE OKLAHOMA CASA ASSOCIATION IS A GREAT ORGANIZATION THAT HAS DELIVERED SUPERIOR PERFORMANCE AND HAS MADE A DISTINCTIVE IMPACT OVER A LONG PERIOD OF TIME THE BOARD OF DIRECTORS RECOGNIZES THAT THERE ARE SO MANY THINGS THAT WE MUST DO FOR OUR COMMUNITY TO PREPARE IT FOR FUTURE GENERATIONS WE MUST ADDRESS THE CHALLENGES - THE OCCASIONAL LARGE ONES AND THE INNUMERABLE SMALLER ONES - AND WE MUST BE EXTRAORDINARILY INVENTIVE OKLAHOMA CASA ASSOCIATION HAS ACHIEVED GREAT SUCCESS, AND IT ALLOWS US TO ACCOMPLISH OUR MISSION, OUR GOALS, AND OUR OBJECTIVE OF PROVIDING NEEDED SERVICES TO OKLAHOMA'S MOST VULNERABLE THE BOARD HAS IMPLEMENTED, AND WILL CONTINUE TO IMPLEMENT, THE RECOMMENDATIONS PROVIDED BY FINANCIAL CONSULTANTS AND LEGAL COUNSEL ADDITIONALY, THE BOARD WILL CONTINUE TO STRENGTHEN THE FOUNDATION AND PROGRAMS OF OKLAHOMA CASA ASSOCIATION AND THE SERVICES IT PROVIDES ON BEHALF OF ABUSED AND NEGLECTED CHILDREN IN OKLAHOMA IN MAY, 2009, THE BOARD APPROVED AND IMPLEMENTED A REVISED FINANCIAL POLICIES AND PROCEDURES MANUAL WHICH INCORPORATED THE COMPONENTS OF THE COMPREHENSIVE PLAN NOTED ABOVE THE FINANCIAL POLICIES AND PROCEDURES MANUAL WAS FURTHER REVISED AND APPROVED IN OCTOBER, 2009 |