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Oct. 09— Parents involved in two Dallas-Fort Worth-area youth sport leagues were stunned recently to learn that women they trusted had been accused of stealing money from their kids' sports organizations.

When Claudia Yamell Castillo, 34, was arrested in September and accused of embezzling \$23,113.62 from the Southeast Arlington Little League while board president, the league was forced to cancel its fall season because of debt. The story had a happy ending thanks to donations from the Texas Rangers.

One week before Castillo's arrest, Anna Eufemia Martinez, 45, pleaded guilty to a third-degree felony for embezzling \$23,469 while president of the Crowley Independent Soccer Association.

But instead of getting and staying angry, the parents involved in these cases, and others like them, should take a more active role and look at the team or league they are running as if it were a small business, an attorney and a certified public accountant said.

"When you are handling other people's money, and handling it to the benefit of a bunch of kids, you are obligated to do just that," attorney Chris Lyster said.

Lyster, who works for Shannon, Gracey, Ratliff & Miller L.L.P., volunteered with the Fort Worth Youth Soccer Association for nearly a decade. Lyster held roles like treasurer, president and tournament director.

The soccer association, which has an annual budget of \$250,000 to \$400,000 for

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## Small-town tension

Board members from both the Arlington and Crowley nonprofit sports organizations say their ex-presidents were able to juggle the money the way they did because the women were the only ones with access to bank information.

Jerry Cross, 44, brought the Martinez case to the Tarrant County district attorney in early 2011 after he took over as president. He said board members noticed that bank deposits were short of registration dues and that bank records did not add up. When he approached Martinez for access to the account, she “repeatedly snubbed her nose,” he said.

“I know, with the close relationships everyone has and the tension it created ...” Cross sighed. “In a small town, you hear rumors, and there were rumors.”

Martinez accepted a plea bargain in state District Judge George Gallagher’s court. Under her deferred-adjudication sentence, she must complete five years of probation and pay back the \$19,469 she still owes to keep the conviction off her record.

As odd as the cases may seem to the community, embezzlement from nonprofits happens more often than reported, said certified public accountant Christi Stinson.

Stinson, who owns CH Stinson CPA, works exclusively with nonprofits, and she advises board members to understand their fiduciary responsibility.

“When you are dealing with other people’s money, it’s a trust. That’s what fiduciary means. You need to deal with the situation with healthy skepticism. Have accountability and reporting,” Stinson said.

Two people need to count the cash that comes in, Stinson said. Keeping track of that isn’t always easy, but receipts must be provided for every transaction, she said.

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Independent Soccer Association bylaws have always required two people to sign off on purchases but that Martinez never gave the new treasurer account access when she became president.

Farneti said he, current treasurer Brian Kracja and registrar Crissy Smith now look over all income, especially registration dues. The entire board receives a financial report from Kracja, and logs are compared to track registration and cash records.

People need to understand that nonprofits are like businesses, Stinson said.

"You don't want to question people, especially your friends. So if you plug the holes with good policies and procedures, you don't make it personal," Stinson said.

"That's what an auditor does. We say, 'This isn't about you. It's just the questions we need to ask,'" she said.

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