

A photograph of a woman and a young girl standing in a hallway. The woman, on the right, has long dark hair and is wearing a green top. She is smiling and has her arm around the girl. The girl, on the left, has long dark hair and is wearing a purple shirt under a grey cardigan. She is also smiling. In the background, two other people are walking away in a brightly lit hallway with large windows.

Change A Child's Story



**FY2020 Idaho Statewide Guardian
ad Litem Legislative Report**



**“Children and youth assigned a CASA/
GAL volunteer reported significantly
higher levels of hope. A child’s hope
has been linked to numerous positive
outcomes such as academic success,
overall wellbeing, increases in self-
control, positive social relationships,
and optimism.” (source NCASA)**

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History of the Guardian ad Litem Programs in Idaho

Since 2005, the Idaho Supreme Court has acted as grant administrator for the Guardian ad litem account, pursuant to §I.C. 16-1638. Funds from the account are allocated to GAL Programs using two separate formulas for two distinct appropriations approved by the Idaho Legislature. The formulas were developed and recommended by the GAL Subcommittee of the Child Protection Committee and approved by the Supreme Court. The Subcommittee is currently made up of the GAL Program Executive Directors (EDs) as well as a magistrate judge and trial court administrator, who serve as non-voting members (though they were voting members at the time the second formula was developed). The formulas are based on common indicators that the Subcommittee believes reflect the need for resources. The formulas have been revised slightly on a couple of occasions at the request of the Subcommittee. The GAL Programs always retain the ability to request adjustments to the allocation formula.

The original General Fund appropriation approved by the Legislature was in the amount of \$625,000.

Currently, each of Idaho's seven GAL Programs receives a base amount of \$60,000 from that appropriation. Sixty-five percent (65%) of the remaining funds is allocated on the basis of each program's percentage of total number of children served by an active volunteer. Thirty five percent (35%) of the remaining general use funds are allocated on the basis of each programs percentage of total number of active volunteers. In FY2018, the Legislature approved a second General Fund appropriation in the amount of \$467,500, to be used specifically to recruit and retain volunteers. This appropriation is allocated on the basis of each program's percentage of the statewide total of children placed in foster care or remaining in their homes under protective supervision.



What are the duties of a Guardian ad Litem (GAL): In accordance with Idaho Code §16-1633:

Subject to the direction of the court, the guardian ad litem shall advocate for the best interests of the child and shall have the following duties which shall continue until resignation of the guardian ad litem or until the court removes the guardian ad litem or no longer has jurisdiction, whichever first occurs:

- (1) To conduct an independent factual investigation of the circumstances of the child including, without limitation, the circumstances described in the petition.
- (2) To file with the court prior to any adjudicatory, review or permanency hearing a written report stating the results of the investigation, the guardian ad litem's recommendations and such other information as the court may require. In all post-adjudicatory reports, the guardian ad litem shall inquire of any child capable of expressing his or her wishes regarding permanency and, when applicable, the transition from foster care to independent living and shall include the child's express wishes in the report to the court. The guardian ad litem's written report shall be delivered to the court, with copies to all parties to the case at least five (5) days before the date set for the hearing. The

report submitted prior to the adjudicatory hearing shall not be admitted into evidence at the hearing and shall be used by the court only for disposition if the child is found to be within the purview of the act.

- (3) To act as an advocate for the child for whom appointed at each stage of proceedings under this chapter. To that end, the guardian ad litem shall participate fully in the proceedings and to the degree necessary to adequately advocate for the child's best interests, and shall be entitled to confer with the child, the child's siblings, the child's parents and any other individual or entity having information relevant to the child protection case.
- (4) To monitor the circumstances of a child and to assure that the terms of the court's orders are being fulfilled and remain in the best interest of the child.
- (5) To maintain all information regarding the case confidential and to not disclose the same except to the court or to other parties to the case.
- (6) Such other and further duties as may be expressly imposed by the court order.

Nature of services provided by GAL program volunteers:

Services provided are in accordance with Idaho Code §16-1632, §16-1633, §16-1634, and Idaho Juvenile Rule 35.



thank
you
Stacy.



Dear Stacy
thank you for
Helping me And
~~And~~ getting rid
of my worrys.
thank you for
makeing me have
visets with my
mom. I will miss
you But you will

Still Be in my
hart. and thank
you for Bring
that treat and
thank you for
taking me to
ice cream. you
are the Best
Helper that get
worrys away.

Idaho's Judicial District Guardian ad Litem (GAL) Programs

Report to the Idaho Legislature for FY2020



CASES

*** Number of Child Protective
Act petitions filed:**

District One: **106**

District Two: **34**

District Three: **141**

District Four: **185**

District Five: **237**

District Six: **83**

District Seven: **110**



CHILDREN

**Number of children served
by a GAL program volunteer:**

District One: **445**

District Two: **98**

District Three: **321**

District Four: **455**

District Five: **218**

District Six: **262**

District Seven: **414**

**Total number of children
appointed to the GAL
program:**

District One: **446**

District Two: **114**

District Three: **611**

District Four: **456**

District Five: **402**

District Six: **349**

District Seven: **430**

*** Number of children subject
to proceedings in the district:**

District One: **446**

District Two: **155**

District Three: **792**

District Four: **703**

District Five: **402**

District Six: **355**

District Seven: **523**

* Indicates number provided to the CASA programs by the Idaho Supreme Court



SERVICES

**Number of hours of service
by GAL program volunteers:**

District One: **8,110**

District Two: **2,530**

District Three: **5,358**

District Four: **14,931**

District Five: **2,387**

District Six: **4,956**

District Seven: **6,001**

**Number of hours of service
by attorneys:**

District One: **N/A**

District Two: **N/A**

District Three: **N/A**

District Four: **3,115**

District Five: **N/A**

District Six: **661.5**

District Seven: **3,120**

**Number of new GAL program
volunteers trained:**

District One: **31**

District Two: **3**

District Three: **36**

District Four: **70**

District Five: **15**

District Six: **16**

District Seven: **20**



FINANCIAL

Complete FY2020 financial statements for all seven Judicial District Guardian ad Litem (GAL) programs are attached starting on page 31 of this report.



CHILDREN SERVED

**Number of children served by GAL
program staff:**

District One: **1**

District Two: **16**

District Three: **290**

District Four: **0**

District Five: **184**

District Six: **87**

District Seven: **16**

**Number of children *appointed* to but
unserved by GAL program:**

District One: **0**

District Two: **0**

District Three: **0**

District Four: **1**

District Five: **0**

District Six: **0**

District Seven: **0**



GAL Program Highlights Including Strengths, Successes and Challenges

ONE DISTRICT ONE

Strengths:

- We recruit, train and retain a sufficient number of volunteer advocates to serve every child and youth (age 0-18) appointed to the program.
- We meet or exceed every National CASA Association and State of Idaho compliance standard.
- In part thanks to legislative funding, the program is able to meet the expenses associated to serve over 450 child victims annually.

Successes:

- Opened the CASA Center for Child Victims in Coeur d'Alene which was funded entirely by local contributions. The Center includes a 50-person training room, child and youth visit rooms, and a Kidz Closet with inventory of basic needs and supplies for the 450+ children we serve.

- Every child is served by a volunteer CASA Advocate.
- Program was operational and able to serve every child appointed to the program during COVID.

Challenges:

- Fundraising during COVID has proven to be difficult and require major adjustments to past strategies.
- Advocate recruitment and retention, particularly during COVID, remain on-going challenges for which we are continually refining strategies.
- The shortage of mental health professionals causes delays in case outcomes and permanency for children.
- The shortage of foster homes results in insufficient or inappropriate placements for children in care.

TWO

DISTRICT TWO

Strengths:

- Excellent working relationship with DHW.
- Excellent working relationship with the courts in every county.

Successes:

- Had a golf tournament that was the best fundraiser we've had.
- We are currently serving 86% of our children with a volunteer advocate.

Challenges

- DHW has several new case workers who do not have much cp experience and do not know that they are allowed to speak with us, so it takes some time to get the information that we need.

THREE

DISTRICT THREE

Strengths:

- We have continued to grow relationships with the Department of Health and Welfare with monthly meetings and cross-trainings, as well as forming working partnerships with Department of Health and Welfare workers whenever possible. Health and welfare case workers continue to ensure the involvement of Guardians in case plan, family, and case consults as well as permanency discussions.
- We have been successful in linking with community partners to provide high-quality training to our volunteers specific to services provided in our community or by those relevant to working cases. Some examples include Polyvagal Theory; how trauma affects the brain; ACES, HOPE, and the 5 Protective Factors; Internet Crimes Against Children, perspectives from local police department and prosecutor; as well as a Panel Discussion (open to the public) which included stakeholders from all aspects of cases (legal, social work, foster parents, former foster child, and school counselor).
- Attorneys often use us as a resource when working with parents, to help understand language or resources in case plans. Because we take or provide written recommended changes, the judge most often asks the changes be incorporated into the case plan as we have submitted them.

- The Prosecuting attorney in one county shares information with us about the case, arranges for a police officer to accompany the Guardian to the encampment/home, when appropriate, and recommends to the Judge that the Guardian investigate and file special interim reports when accounts by parents and the Department of Health and Welfare conflict.

Successes:

- We are working towards 80% (or higher) volunteer-based advocacy. We have increased our volunteer advocacy from 15% in FY2017 to 53% (a total increase of 253% as of the end of FY2020), increasing our volunteers from 14 in FY2017 to 73 in FY2020, 86 at the time of this report. Program was operational and able to serve every child appointed to the program during COVID.
- We consider volunteer advocacy the gold standard of advocacy because volunteers bring different experience, skills, and perspectives than social workers who typically work in the Child Protective System. Volunteers average 2.5 cases (as opposed to the 20 cases typical of case workers in with the Department of Health and Welfare) giving them time and energy to provide a high quality and quantity of advocacy for children on every case they

serve. We were able to secure both a Federal and Local Grant in FY2020, which enabled us to expand our Program and diversify our funding.

Challenges:

- An ongoing challenge for our District is the high poverty, homelessness, and drug addiction rates in our community which

leads to open CPS cases. Although with our growth and program expansion we feel prepared to meet the challenge.

- There continues to be limited state or federal funding for CASA/GAL Programs, making growth for new programs such as ours, and Programs for which population is growing rapidly more difficult.

DISTRICT FOUR

Strengths:

- When the COVID-19 pandemic arrived in Idaho, the CASA program was able to pivot seamlessly to teleworking, online training, and virtual visits between children and GALs. There were minimal impacts to the children served by our program.
- In FY20, the percentage of children (under 12 years of age) served by a GAL volunteer increased by 8.5% or 36 children.
- The number of active Guardians ad Litem volunteers serving children grew by 23% in FY2020.

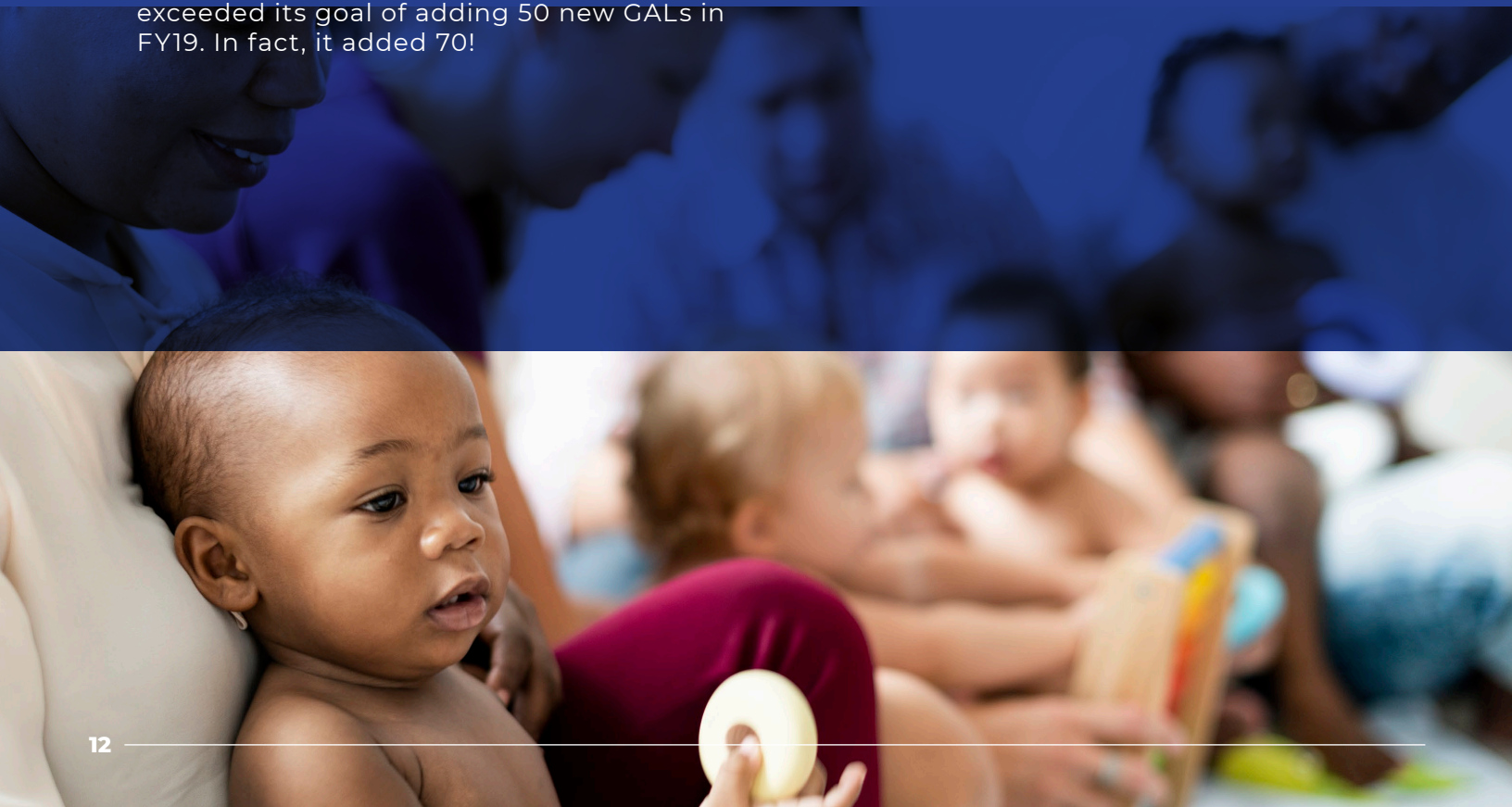
- The percentage of unserved children dropped to less than 1%. This is down from 6.7% in FY19. In terms of children, we were unable to serve 1 child on one case in FY20. This is down from 30 children in FY19 and 54 children in FY18.

Challenges:

- Volunteer retention and recruitment have been negatively impacted by the COVID-19 pandemic.
- The pandemic severely impacted fundraising efforts.

Successes:

- The 4th Judicial District CASA Program exceeded its goal of adding 50 new GALs in FY19. In fact, it added 70!





FIVE

DISTRICT FIVE

Strengths:

- We have strong collaborative relationships with the main stakeholders involved in our cases: Courts and DHW.
- All children in our district are appointed to our program. Volunteers and staff work diligently to ensure all responsibilities and duties outlined in statute are provided.

Successes:

- We continue to have overwhelming support from the communities we serve. Business,

civic groups and individuals provide many of the basic needs for our children such as school supplies, hygiene items, bikes, gifts etc.

- We have recruited on staff a highly effective trainer/recruiter.

Challenges:

- The loss of veteran volunteers to COVID related situations
- Fundraiser has been difficult. We have had to cancel 3 upcoming fundraisers due to COVID.

SIX

DISTRICT SIX

Strengths:

- Strong volunteer, volunteer attorney, and staff team.
- Strong working relationships with community partners, county officials, and court personnel.
- The most volunteers serving children the program as even seen.

Successes:

- Our program was able to recruit, screen, and train 16 new volunteer advocates.
- We were able to set up a CLE training for our volunteer attorneys but were unable to host

it due to the pandemic. The program has gained the knowledge on how to go about and offer these trainings in our district.

- FY2020 the program saw more children served with a volunteer advocate and the program was able to increase the number of cases served by a volunteer attorney.

Challenges:

- The intensity and speed at which COVID-19 hit and changed our program.
- Recruitment of new volunteer advocates.
- The cancellation of both the programs major fundraising events.

SEVEN

DISTRICT SEVEN

Strengths:

- The Executive Director has held the position since 2004.
- Volunteers are available to serve children in all 10 counties.
- We have a strong board of directors that is continuing to grow.
- We have a good working relationship with IDHW.

Successes:

- 96% of children were served by a CASA/GAL volunteer in the 7th Judicial District CASA Program.

- During the COVID shutdown our office remained opened and we were able to serve all children appointed to the program with a CASA/GAL volunteer.

Challenges:

- It is difficult to recruit pro bono attorneys to appoint to cases in rural counties.
- Having a sufficient number of staff available to supervise the new and existing volunteers.



“Children who are appointed a GAL are more likely to pass all courses in school, less likely to have poor conduct in school and less likely to be expelled.” (Source NCASA)

FY2020 Volunteer Recruitment And Retention Project



BRIEF PROJECT DESCRIPTION:

The First District's Advocate pool was not enough to meet the increase in child protection cases appointed to the program. As such, the program identified problem areas and goals divided into recruitment, training and support. To meet the goals, the program implemented new recruitment strategies to increase the number of applicants to grow the Advocate pool, maintained compliance with In-Service training requirements, and increased rural Advocate support.

PROJECT GOAL:

- Goal 1 (Recruitment) - Increase recruitment efforts to increase the number of individuals that apply for Pre-Service Training. – MET
- Goal 2 (Recruitment/Training) - Increase recruitment efforts to increase the annual number of qualified individuals that start Pre-Service Training. – MET
- Goal 3 (Training) - All Active Advocates are in compliance with In-Service training requirements. – MET
- Goal 4 (Retention) - Increase RURAL county Advocate support. – MET

PROJECT OUTCOME:

The First Judicial District CASA Program successfully met all stated goals. Specific outcomes include:

- 142 Advocates served 446 children from 290 child protection cases.
- CASA Center and 50-person Training Room has resulted in increased training attendance and social connection between Advocates.
- 31 New Graduates
- Implemented Advocate Support Groups due to the success in rural counties.
- Advocates exceeded their 12-hour minimum training requirement, averaging over 17 hours of training each – 100% compliance.
- Hired a part-time Advocate Supervisor in Boundary County, resulting in increase of child protection work in that county.

TWO

DISTRICT TWO

BRIEF PROJECT DESCRIPTION:

Our program has struggled with maintaining a staff person who is able to adequately train, recruit and retain new volunteers. We have had a new staff person in this position yearly. Our project is to find a staff and give them a different title and different job description that will better enable them to do a more adequate job and feel more productive and therefore remain with the program long-term. Therefore, they will be better equipped and more knowledgeable when training new volunteers.

PROJECT GOAL:

- To develop an innovative, confident and productive Program Coordinator (PC) who is able to train, recruit and retain an adequate number of volunteers in our program.
- To provide a volunteer GAL to each new case appointed to our program.

PROJECT OUTCOME:

- The PC will be adequately knowledgeable in all areas of the NCASA Curriculum.
- The PC will learn new and innovative strategies to recruit volunteers.
- The PC will learn new and innovative ways to retain volunteers.
- 90% of new cases appointed to our program will have a volunteer GAL appointed within the first 30 days of the appointment.
- 90% of our cases will have a volunteer GAL appointed throughout the life of the case.

THREE

DISTRICT THREE

BRIEF PROJECT DESCRIPTION:

Our existing Community Outreach Manager left our Program in August 2020 to pursue her master's degree and spend more time with her foster children. We were able to hire an amazing person as our new Community Outreach Manager, train her in July and establish a recruitment strategy in August.

PROJECT GOAL:

- Our goal was to increase our number of volunteers from 58 to 100.

PROJECT OUTCOME:

We did not achieve that goal. However, we were able to increase the number of volunteers from 58 to 73 (plus an additional 6 who were waiting on background checks - delayed by the COVID-19 Pandemic). We were able to increase our number of volunteers by 26%.

FOUR

DISTRICT FOUR

BRIEF PROJECT DESCRIPTION:

- Increase by 50 new volunteer GALs.
- Increase the Peer Coaches to 10.

PROJECT GOAL:

- 500 Volunteer Inquiries.
- 50 new volunteer Guardians ad Litem that take a minimum of one case.
- 50 volunteer benefiting from the support of a 10 new Peer Coordinators.

PROJECT OUTCOME:

- The 4th Judicial District CASA Program did not receive 500 new volunteer inquiries in FY20. However, the program did recruit and train enough GALs to represent 99% of the cases appointed to the program this fiscal year.
- The Fourth Judicial District CASA program graduated 70 “New CASAs”. The program exceeded their goal for the year.
- The Fourth Judicial District CASA program ended the year with 10 peer coaches.

FIVE

DISTRICT FIVE

BRIEF PROJECT DESCRIPTION:

Recruitment has been a challenge for our program. We continue to strive toward a CASA Volunteer for every child appointed to our Program. With our goal to recruit and train an additional 12 CASA Volunteers, we will use numerous strategies. The development and implementation of a new recruitment plan will provide a roadmap to serving more children through volunteers.

PROJECT GOAL:

- To recruit and train an additional 12 GALs.

PROJECT OUTCOME:

Our program recruited and trained an additional 15 CASA volunteers that have since represented the best interest of 38 additional children appointed to our program.



SIX

DISTRICT SIX

BRIEF PROJECT DESCRIPTION:

The 6th Judicial District Program was able to increase its number of children served with a volunteer advocate and reduce the number of children served with a qualified staff member again in FY2021. The program recruited, screened and trained 16 new volunteer advocates surpassing the set goal of 14. Two staff members were able to attend the Indian Child Welfare Act training in Fort Hall Idaho, gaining new and building on knowledge working with Native American children and tribes. The program continued work on its data management system, keeping it up to date and accurate. Information being entered and closed in the system is monitored monthly by the Executive Assistant and Director. The 6th Program continued to offer monthly in-service trainings and virtual training options when the pandemic started cultivating more than 1026 in-service training hours. Finally, the program was able to offer 504 hours of pre-service training to our newly recruited volunteer advocates.

PROJECT GOAL:

The 6th Judicial District GAL Program spent the last FY2020 continuing its work on improving retention, supporting, and training of its existing volunteers. The program also sustained its goal of utilizing the Training and Recruiting Coordinator to recruit, screen, and train the new programs volunteers.

PROJECT OUTCOME:

The programs project goal was to continue serving more children with a volunteer advocate, recruit, screen and train 14 new volunteer advocates, add to our library of training materials, continue with our data management system, make our appreciation events more robust, keep all background checks up to date, and add a wide variety of trainings for our volunteers and paid staff.

BRIEF PROJECT DESCRIPTION:

- Every child appointed to the 7th Judicial District CASA Program will receive a trained and effective CASA/GAL volunteer.
- Increase volunteer retention.

PROJECT GOAL:

- 85% of volunteers will be retained
- 30 new volunteers will be recruited and trained.

PROJECT OUTCOME:

- The new Volunteer Coordinator developed an online training curriculum that is in accordance with National CASA standards. Since May, all trainings have been provided through Zoom. This training platform has allowed us to recruit and train volunteers in outlying counties. Due to COVID our recruitment activities have decreased over the past 4 months. The majority of our recruitment activities have been through social media and word of mouth.
- Unfortunately, we were not able to meet our goal to recruit and train 30 new volunteers. We were successful in recruiting and training 20 new volunteers.
- Our program was successful in meeting our retention goal, 85% of volunteers have been retained.

“A child with a CASA/GAL volunteer has significantly less placements than a child without a CASA/GAL volunteer.”

(Source NCASA)



Representative King Data for FY2020

Total number of children appointed to the GAL program:

District One: **446**

District Two: **114**

District Three: **611**

District Four: **455**

District Five: **402**

District Six: **349**

District Seven: **430**

Total number of active volunteers in FY 2020:

District One: **142**

District Two: **30**

District Three: **73**

District Four: **183**

District Five: **58**

District Six: **57**

District Seven: **85**

**Number of children served
by a GAL volunteer:**

District One: **445**

Under 12: **346**

12 and over: **99**

District Two: **98**

Under 12: **87**

12 and over: **11**

District Three: **321**

Under 12: **244**

12 and over: **77**

District Four: **455**

Under 12: **371**

12 and over: **84**

District Five: **156**

Under 12: **44**

12 and over: **112**

District Six: **262**

Under 12: **183**

12 and over: **79**

District Seven: **414**

Under 12: **301**

12 and over: **113**

**Number of children served
by staff GAL:**

District One: **1**

Under 12: **1**

12 and over: **0**

District Two: **16**

Under 12: **13**

12 and over: **3**

District Three: **290**

Under 12: **207**

12 and over: **83**

District Four: **0**

Under 12: **0**

12 and over: **0**

District Five: **246**

Under 12: **109**

12 and over: **137**

District Six: **87**

Under 12: **52**

12 and over: **35**

District Seven: **16**

Under 12: **7**

12 and over: **9**

Children monitored by staff:

No children were
monitored by staff
in FY2020

**Children not served by a
volunteer or staff:**

**% of children served by a
GAL volunteer:**

**% of children served by staff
GAL:**

District One: 0 Under 12: 0 12 and over: 0	District One: 100% Under 12: 78% 12 and over: 22%	District One: less than 1% Under 12: less than 1% 12 and over: 0%
District Two: 0 Under 12: 0 12 and over: 0	District Two: 86% Under 12: 76% 12 and over: 10%	District Two: 14% Under 12: 11% 12 and over: 3%
District Three: 0 Under 12: 0 12 and over: 0	District Three: 53% Under 12: 40% 12 and over: 13%	District Three: 47% Under 12: 34% 12 and over: 26%
District Four: 1 Under 12: 1 12 and over: 0	District Four: 100% Under 12: 82% 12 and over: 18%	District Four: 0% Under 12: 0% 12 and over: 0%
District Five: 0 Under 12: 0 12 and over: 0	District Five: 39% Under 12: 11% 12 and over: 28%	District Five: 61% Under 12: 27% 12 and over: 34%
District Six: 0 Under 12: 0 12 and over: 0	District Six: 75% Under 12: 52% 12 and over: 23%	District Six: 25% Under 12: 15% 12 and over: 10%
District Seven: 0 Under 12: 0 12 and over: 0	District Seven: 96% Under 12: 73% 12 and over: 27%	District Seven: 4% Under 12: 44% 12 and over: 56%



Additional Statewide CASA/GAL Program Information

Are you a NCASA Member?
Yes or No.

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Does your program adhere to
NCASA Standards?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Did you have a ISC Site Visit in FY2020?

District One: **Yes**

District Two: **No**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Is there anything you would like to showcase from your Site Visit?

District One:

The First District Site Visit comments included "The First Judicial District CASA Program is commended for developing a strong district-wide program with notable recruitment and training outcomes including services to tribal children. A successful peer coordinator model allows qualified GALs to serve 100% of children assigned to the Program without compromising the quality of services. The First District CASA Program and its Board of Directors have a strong presence in the community. Successful outreach strategies allow for skillful engagement with the community and create a supportive community approach for serving children. For example, the Program offers numerous in-service training as well as sponsoring community training opportunities that encourages volunteer retention and community engagement with the Program.

The Program is commended for producing comprehensive policies and procedures that were provided at the time of the site visit. The First Judicial District CASA Program is in compliance with GAL grant eligibility requirements as established in the Policies and Procedures for Guardian ad Litem Grant Programs, adopted by the Idaho Supreme Court.

District Two:

Increase in percentage of children served from 38% to 53%. Overall only had one item missing in the document review.

District Three:

Our site visit was conducted in 11/20/19, Viki then interviews additional sources. She reported on 2/19/20. No action was requested in FY2018 or FY2019. We fulfilled all requirements and conditions.

District Four:

The Fourth District CASA/GAL Program is compliant with GAL grant eligibility requirements established by the Administrative Office of the Courts, Policies and Procedures for Guardian ad Litem Grant Programs adopted by the Idaho Supreme Court.

District Five:

Not Available.

District Six:

The 6th District site visit yielded no plans of action and since 2016 the agency has had no deficiencies reported.

District Seven:

The Site Visit comments included, "the documentation was well organized and complete. You are commended for collecting and maintaining accurate data and for providing statistical reports that support the data submitted to the AOC in FY2019."

Do you have a strategic plan? Logic model?

District One:

No strategic plan. Yes, a logic model (part finalized, part still being drafted).

District Two:

Yes, strategic.

District Three:

We have a strategic plan.

District Four:

Yes, we have both.

District Five:

We have a strategic plan. In the process of developing a logic model.

District Six:

Logic Model.

District Seven:

Yes.

Do you have an MOU with the court?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: No

The program presents the MOU to the TCA annually, and it has never been signed by the local Court. The Idaho Supreme Court/ GAL grant administrator is aware that a MOU is not signed with the TCA in the 4th Judicial District.

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Do you adhere to the MOU with the DHW?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Does your program use the statewide GAL Order?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: No

The 4th Judicial District Courts do not use the statewide GAL order, which was revised in the last five years. The TCA and local program director began discussing this matter again in early July 2020. The Idaho Supreme Court/ GAL grant administrator is aware the Courts in the 4th Judicial District are not using the statewide GAL order.

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Does your program use or are they preparing to use the new statewide GAL Report Templates?

District One: **Yes**

Implemented August 1, 2020.

District Two: **Yes**

District Three: **Yes**

District Four: Yes

Rolling out in October/ November.

District Five: Yes

Rolling out in October.

District Six: **Yes**

Rolling out by the end of the calendar year.

District Seven: **Yes**

Does your program follow ICAR 47 with regards to criminal history checks?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Do your GALs conduct an independent factual investigation?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Do your GALs consistently and timely file with the court prior to any adjudicatory, review or permanency hearing a written report?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Do your GALs participate fully in the proceedings and to the degree necessary to adequately advocate for the child's best interest?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Do your GALs assure that the terms of the court's orders are being fulfilled and remain in the best interest of the child?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Do your GALs maintain all information regarding the case confidential? Any breaches in FY2020?

District One: **Yes; No**

District Two: **Yes; No**

District Three: Yes

We have received information meant for the other GAL program in our district on at least 3 occasions. We immediately informed the sender of the error and shredded that information. We have not breached confidentiality.

District Four: **Yes; No**

District Five: **Yes; No**

District Six: **Yes; No**

District Seven: **Yes; No**

How long has your program been advocating for children of abuse, neglect and/or homelessness?

District One: **27 yrs**

District Two: **30 yrs**

District Three: **4 yrs**

District Four: **42 yrs**

District Five: **27 yrs**

District Six: **31 yrs**

District Seven: **29 yrs**

How long have you been director?

District One: **5+ yrs**

District Two: **7 yrs**

District Three: **3 yrs**

District Four: **3.5 yrs**

District Five: **12 yrs**

District Six: **4 yrs**

District Seven: **16 yrs**

“When a CASA/GAL volunteer is assigned, a higher number of services are ordered for children and families.” (source NCASA)

What boards have you (the Director) or do you currently sit on that you would like to showcase?

District One:

- National CASA Association Leadership Council (one of 12 Executive Directors nationwide)
- National CASA Tribal Council
- Idaho State CASA Association (former Board member)
- Family Justice Center (Foundational Member)
- Citizen Review Panel (First District)
- Strengthening Families Committee

District Two:

- Lewis Clark State College Social Work Advisory Board
- Citizen Review Panel Chair, Region II

District Three:

- Participant in the 2C Kids Succeed Initiative

District Four:

- National CASA Association Suburban Leadership Council
- Ada County Board of Community Guardians
- District IV Citizen Review Panel (Invited Guest)

District Five:

- Governor's Children at Risk Task Force Member.
- Chairperson of the Idaho Child Fatality Review Team
- Member of local county MDT's
- DHW Steering Committee
- Case reviewer for DHW

District Six:

- 6th District Juvenile Justice Council
- Family First Vision Council
- Previously served on Housing Authority of Pocatello's board of commissioners.

District Seven:

- GAL representative on the Child Protection Committee

Do you attend MDT meetings?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **No**

Do all of your counties offer MDT meetings? If no, which ones do not.

District One: **Yes**

Kootenai County is in the early stages of forming an MDT.

District Two: **No**

Idaho County does not have an MDT

District Three: **No**

Adams, Gem and Washington either do not have MDTs. We attend meetings in Owyhee, Payette, and Canyon counties.

District Four: **No**

Valley County does not currently hold MDT meetings.

District Five: **No**

Blaine, Camas, Lincoln do not have an MDT

District Six: **No**

Franklin doesn't currently have one up and going but we do meet in all the counties our program serves.

District Seven: **Yes**

Does your program adhere to all items listed in Idaho Juvenile Rule 35?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

**Is your GAL program
Volunteer based? Staff
based? A mix? Explain.**

District One:

Volunteer based. Our model is to use volunteers for the duration of the child protection case, unless a special circumstance arises (<1% of cases).

District Two:

Volunteer based.

District Three:

A mix. We have increased our volunteer advocacy from 15% in FY2017 to 53% in FY2020 (a total

increase of 253%). Simultaneously increasing our number of volunteers from 14 in FY2017 to 73 at the end of FY2020. We have been able to increase staffing from 3.75 employees in FY2017 to 6 FTEs in FY2020 (an increase of 60%).

District Four:

Volunteer based. The 4th Judicial District CASA program is volunteer based, meaning no staff acted as GALs.

District Five:

A mix. We strive to be a volunteer driven program. Due to the lack of volunteers and our judges appointing every child protection case that comes under the purview

of the act to our program, we have staff GALs to fill the gaps until volunteers are trained and appointed. We have lost many of our seasoned volunteers to the COVID outbreak (mostly fear of contracting), but have seen an uptick of interest in volunteering.

District Six:

A mix. If we do not have a volunteer available to take a case, a staff member take the case and provide advocacy until a volunteer becomes available to take it.

District Seven:

Volunteer based however if a volunteer is not available staff serve the child.

**Do you volunteers/staff meet
with the child(ren) every 30
days?**

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

(we do make face-to-face exceptions for distance)

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

We encourage visits 2 times a month, unless parental rights have been terminated.

**Does your program include
pro bono attorneys?**

District One: **No**

District Two: **No**

District Three: **No**

District Four: **Yes**

District Five: **No**

District Six: **Yes**

District Seven: **Yes**

**How many active pro bono
attorneys served your
district in FY2020?**

District One: **N/A**

District Two: **N/A**

District Three: **N/A**

District Four: **100**

District Five: **N/A**

District Six: **42**

District Seven: **57**

Are you serving all of the counties in your judicial district?

District One: **Yes**

District Two: **Yes**

District Three: **Yes**

In FY2020, our program accepted every case we were assigned in the six counties we serve. There is a lay-Guardian ad Litem program operating in at least one (and possibly three) of our counties, making it difficult to determine if all children are being served in those counties.

District Four: **Yes**

District Five: **Yes**

District Six: **Yes**

District Seven: **Yes**

Did you serve on new child protection cases in each of your counties in FY20? If no, which counties did not have new cases in FY20?

District One: **Yes**

District Two: **Yes**

District Three: **No**

Adams county did not appoint us to any new cases in FY2020.

District Four: **No**

The 4th Judicial District CASA Program was not appointed to any new cases in Valley County in FY2020.

District Five: **No**

Camas and Blaine. This is typical for these counties.

District Six: **Yes**

District Seven: **Yes**

What impacts or changes has your program made in response to COVID-19?

District One:

Our program is accepting all GAL appointments and serving children as normal. The office was closed to the public during the COVID shutdown. The space accommodates social distancing so staff are able to work at the office at their own discretion. No changes were made to staffing. The office is now open with COVID protocols practiced. We now offer (and likely will into the foreseeable future) on-line Pre-Service Training, but can still accommodate up to 12 trainees in-person in our training room in Coeur d'Alene and 6 trainees in Sandpoint. For individuals who consider themselves at risk and to accommodate foster and biological families who consider themselves at risk, we temporarily implemented a revised child visit policy to allow for televideo visits. However, we increased the frequency of the visits to weekly, whenever possible.

District Two:

We have had less child abuse cases. Court hearings are continued regularly. TPR's are continued regularly. Court hearings are on time.

District Three:

The staff is largely working remotely. We have continued to increase our number of volunteers by holding pre-service training remotely (via Zoom), we have also begun holding monthly program meeting/CEU opportunities remotely (via Zoom). We are requiring all volunteers and staff to wear masks, practice social distancing, and proper hygiene when representing the Program in public. We have modified our requirements for face-to-face visits throughout the pandemic, following the guidance of the CDC, WHO, and Idaho's Stay at Home and Rebounds Plans. Currently we encourage face-to-face visits when/ if possible, determined by the health and safety of the child and volunteer. We encourage face-to-face meetings outdoors, with masks, and appropriate distancing. However, if there is any reason to believe visiting indoors is in the child's best interest, or if there are any concerns regarding the placement or conditions of the home then indoor visits are required.

District Four:

Our program is accepting all GAL appointments and serving children as normal even though our office remains closed due to the COVID shutdown. All CASA staff in the 4th Judicial District have teleworked since March 16, 2020. We now offer (and likely will into the foreseeable future) on-line Pre-Service Training. For individuals who consider themselves at risk and to accommodate foster and biological families who consider themselves at risk, we temporarily implemented a revised child visit policy to allow for televideo visits. We have and continue to modify our requirements for face-to-face GAL and child/family visits, following the guidance of the CDC, WHO, and the State of Idaho.

District Five:

We have had to invest in more technology to enable ZOOM court hearings and visits with children when in person is not safe. We have provided volunteers with training on safety procedures and how to effectively "visit" with children remotely. We now have the ability to provide volunteers with robust online pre and inservice training. We have made unexpected purchases of PPE. All of these things have affected our program financially but the greatest impact has been the loss of seasoned volunteers that no longer feel safe in their communities. These volunteers have resigned, many because they fall in the high risk category of contracting COVID. The greatest impact of this is the change children experience when losing a volunteer that has been appointed to them since coming into foster care.

District Six:

Our program made several different changes in response to the COVID-19 pandemic. We were able to purchase laptops, tablets, and update our phone server to allow people to work from home and ensure the continuity of advocacy. The program was able to come up with some guidance to help protect children, families, and volunteers during visits. The 6th program was also able to bring its trainings online to ensure we remained in compliance with the statute.

District Seven:

We have had to make the new volunteer trainings on line, impose some restrictions to the visits between volunteers and the families we work with.



First Judicial District CASA Program, Inc.

Audited Financial Statements

June 30, 2020

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Independent Auditor's Report

To: The Board of Directors
First Judicial District CASA Program, Inc.
Coeur d'Alene, ID

We have audited the accompanying financial statements of First Judicial District CASA Program, Inc., which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of First Judicial District CASA Program, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

CDA-CPA GROUP, PLLP

Coeur d'Alene, ID

September 17, 2020

First Judicial District CASA Program, Inc.
Statement of Financial Position
June 30, 2020

Assets

Current assets:

Cash and cash equivalents, unrestricted	\$ 70,747
Receivable - unconditional promises to give, fundraisers	13,812
Inventory	26,060
Security deposits	300
Prepaid insurance	5,297
Total current assets	<u>116,216</u>

Non current assets:

Land	176,800
Buildings and other depreciable assets	615,730
Accumulated depreciation	(12,499)
Loan fees net of accumulated amortization	5,869
Total non current assets	<u>785,900</u>

Total assets

\$ 902,116

Liabilities and net assets

Current liabilities:

Accounts payable	\$ 1,854
Payroll taxes payable	442
Accrued wages	4,698
Compensated absences payable	10,754
Current portion of long-term debt	19,848
Total current liabilities	<u>37,596</u>

Non current liabilities:

Long-term debt	464,957
Total non current liabilities	<u>464,957</u>

Total liabilities

502,553

Net assets:

Without donor restrictions	399,563
With donor restrictions	-
Total net assets	<u>399,563</u>

Total liabilities and net assets

\$ 902,116

See accompanying notes to financial statements

First Judicial District CASA Program, Inc.
Statement of Activities
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Operating activities			
Revenues and other support:			
Fundraising	272,813	\$ -	\$ 272,813
Contributions	5,453	-	5,453
Other grants without donor restrictions	170,695	-	170,695
Other grants with donor restrictions	-	253,280	253,280
In-kind contributions - CASA Kidz Closet (goods)	16,492	-	16,492
In-kind contributions - services	13,224	-	13,224
Net assets released from restrictions	253,280	(253,280)	-
Total revenue and other support	<u>731,957</u>	<u>-</u>	<u>731,957</u>
Expenses			
Program services	373,382	-	373,382
Fundraising	148,482	-	148,482
Management & General	86,142	-	86,142
Total expenses	<u>608,006</u>	<u>-</u>	<u>608,006</u>
Change in net assets from operations	<u>123,951</u>	<u>-</u>	<u>123,951</u>
Non operating activities			
Interest income	173	-	173
Total non operating activities	<u>173</u>	<u>-</u>	<u>173</u>
Change in net assets	124,124	-	124,124
Net assets, beginning of year	<u>275,439</u>	<u>-</u>	<u>275,439</u>
Net assets, end of year	<u>\$ 399,563</u>	<u>\$ -</u>	<u>\$ 399,563</u>

See accompanying notes to financial statements

First Judicial District CASA Program, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2020

	Program Services	Fundraising	Management & General	Total
Salaries	\$ 219,212	\$ 70,092	\$ 55,639	\$ 344,943
Fundraising expense - events	-	39,998	-	39,998
Rent	12,426	3,973	3,154	19,553
Professional fees	11,089	3,546	2,815	17,450
Payroll taxes	16,601	5,308	4,214	26,123
Benefits	16,386	5,239	4,159	25,784
In-kind expenses - CASA Kidz Closet supplies	17,047	-	-	17,047
Technology	8,855	2,832	2,248	13,935
Volunteer expense - cash	12,619	-	-	12,619
Telephone	6,330	2,024	1,607	9,960
Insurance	4,161	1,331	1,056	6,548
Interest expense	21,573	6,898	5,475	33,946
Mileage	1,820	-	-	1,820
Utilities	3,326	1,064	844	5,234
Program expenses	2,052	-	-	2,052
National/State conference	863	-	-	863
Dues & subscriptions	765	245	194	1,204
Supplies	1,577	505	401	2,483
Printing	596	191	151	938
Bank charges	-	667	-	667
Miscellaneous	543	174	138	855
Meals	770	-	-	770
Repairs & maintenance	5,543	1,772	1,407	8,722
Postage	210	67	53	331
Advertising & promotion	-	16	-	16
Amortization	-	-	571	571
Professional development	1,075	-	-	1,075
Depreciation	7,943	2,540	2,016	12,499
Total functional expenses	<u>\$ 373,382</u>	<u>\$ 148,482</u>	<u>\$ 86,142</u>	<u>\$ 608,006</u>

See accompanying notes to financial statements

First Judicial District CASA Program, Inc.
Statement of Cash Flow
For the Year Ended June 30, 2020

Cash flows from operating activities:

Cash received from donors & others	\$ 718,829
Cash (paid) to suppliers	(188,787)
Cash (paid) to employees	(348,126)
Cash (paid) - interest	(33,946)
Net cash provided (used) by operating activities	<u>147,970</u>

Cash flows from investing activities:

Purchase of fixed assets	<u>(112,530)</u>
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Cash flows from financing activities:

Payments of principle on long term debt	<u>(91,045)</u>
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Net increase (decrease) in cash (55,605)

Cash at beginning of year 126,352

Cash at end of year \$ 70,747

Reconciliation of change in net assets to net cash provided by operating activities:

Current year change in net assets	\$ 124,124
	12,499

Change in:

Assets:

Receivable - unconditional promises to give, fundraisers	16,415
Security deposits	1,500
Prepaid insurance	(713)
Loan fees net of accumulated amortization	(509)

Liabilities:

Accounts payable	1,189
Payroll taxes payable	(2,626)
Accrued wages	(3,183)
Compensated absences payable	1,408

Net cash provided (used) by operating activities \$ 147,970

Non-cash operating activities:

In-kind donations*	\$ 16,492
In-kind expenses*	(13,224)
Net	<u><u>\$ 3,268</u></u>

* In-kind donations and expenses relate to program services

See accompanying notes to financial statements

First Judicial District CASA Program, Inc.
Notes to the Financial Statements
June 30, 2020

NOTE 1— NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization and Nature of Activities:

The First Judicial District CASA Program, Inc. (the Organization) is a nonprofit organization organized and operated to provide Guardian Ad Litem services for all children and youth (age 0-18) under the overview of the Child Protection Act appointed to the program within the First Judicial District of the State of Idaho. Funding is provided primarily from grants and fundraising activities. The organization commenced operations August 25, 1992.

Summary of Significant Accounting Policies:

- a. Basis of accounting and presentation — The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP") and the American Institute of Certified Public Accountants' Audit and Accounting Guide for Not-for-Profit Organization, and accordingly, reflect all significant receivables, payables, and other liabilities. Following US GAAP, which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

- b. Cash and cash equivalents — The Organization considers all unrestricted highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.
- c. Inventory — Inventory is stated at market value. Inventory consists of items donated to the Organization.

First Judicial District CASA Program, Inc.
Notes to the Financial Statements
June 30, 2020

Summary of Significant Accounting Policies (continued):

- d. Fixed assets and depreciation — Depreciation is charged as an expense against operations and accumulated depreciation is recorded on the statement of financial position. Purchased furniture and equipment are recorded at cost. Donated assets are recorded at fair market value at the date of donation. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which range from 5-40 years. The Organization follows the practice of capitalizing all expenditures for furniture and equipment more than \$1,500. The cost of normal repairs and maintenance that do not add to the assets utility or materially extend an assets useful life are not capitalized.
- e. Compensated absences — All Organization full-time and part-time employees begin to accrue vacation and sick-leave on their first day of employment. Sick and vacation hours are accrued at a uniform rate among all eligible employees, based on length of service. Hours are accrued per pay period hour worked. Rates are as follows:

Length of Service	Vacation	Sick-Leave
1st and 2nd year	0.0385	0.0308
3rd through 9th year	0.0577	0.0308
10th year and after	0.769	0.0308

*Full time is defined as regularly scheduled for 30 hours or more per week. Part-time is defined as 15 to 30 hours per week. Those regularly scheduled for less than 15 hours per week are not eligible for sick leave benefits.

Vacation carryover is limited to 2 weeks of scheduled hours for the next consecutive calendar year only. If the carryover remains unused in that time, the carryover expires at the end of that calendar year.

Eligible employees may accrue unused sick time for a total of 160 hours of sick time. Unused sick time is not paid out upon separation of employment.

- f. Donated services — Donated services are recognized at market value.

First Judicial District CASA Program, Inc.

Notes to the Financial Statements

June 30, 2020

Summary of Significant Accounting Policies (continued):

- g.** Use of estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- h.** Deferred revenue — Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.
- i.** Functional allocation of expenses — The costs of providing the various programs have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Costs which cannot be specifically identified with a function have been allocated based on the relative percentage of salary cost incurred within each program.
- j.** Credit risk— The Organization maintains its cash balance at two local banks. Accounts are insured by the Federal Depository Insurance Corporation (FDIC) up to \$250,000. Cash and cash equivalents were entirely covered by the FDIC as of June 30, 2020.
- k.** Income tax — The Organization is a nonprofit corporation exempt from federal income tax under Internal Revenue Code Section 501 (c)(3) and, therefore, has no provision for federal income taxes. However, the Internal Revenue Code may subject an organization to tax on unrelated business taxable income. It is management's opinion that the Organization had no unrelated business taxable income activity during the year ended June 30, 2020. In accordance with generally accepted accounting principles, the Organization is required to disclose certain information regarding potential liabilities regarding its tax position it currently takes or has taken in prior years. Currently, there are no unrecognized tax benefits or liabilities that need to be recognized during the current year or due to a tax position taken in a prior year. If the Organization were to have a potential liability for such taxes, it would also accrue interest and penalties as a liability in the financial statements. The Organization expects no recognized tax benefits that will be incurred within the next year of the date of these financial statements. There are no tax years that are currently under examination by federal or state tax authorities. Management has evaluated the tax positions reflected in the Organization's tax filings and does not believe that any material uncertain tax positions exist.
- l.** Revenue and Revenue Recognition:
Contributions — The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received.
Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

First Judicial District CASA Program, Inc.
Notes to the Financial Statements
June 30, 2020

Summary of Significant Accounting Policies (continued):

I. Revenue and Revenue Recognition (continued):

The Organization uses the allowance method to determine uncollectible unconditional promises to give. The allowance is based on management's analysis of specific promises made. An allowance was deemed necessary as of June 30, 2020 of \$1,000.

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and / or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

Contributed property and equipment — Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support.

- m. Financial instruments — As of June 30, 2020, the carrying values of financial instruments, such as receivables, accounts payable and accrued liabilities, approximated their fair values, based on the short-term maturities of these instruments.

NOTE 2 — AVAILABILITY AND LIQUIDITY

The following reflects the Organization's financial assets as of June 30, 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. There were no restrictions as of June 30, 2020.

Financial assets at June 30, 2020:

Cash and cash equivalents, unrestricted	\$ 70,747
Receivable - unconditional promises to give, fundraisers	<u>13,812</u>
Financial assets available to meet cash needs for general expenditure within one year.	<u><u>\$ 84,559</u></u>

First Judicial District CASA Program, Inc.
Notes to the Financial Statements
June 30, 2020

NOTE 2 — AVAILABILITY AND LIQUIDITY (continued)

The Organization's goal is generally to maintain financial assets to meet 90 days of operational expenses (approximately \$130,000). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts.

NOTE 3 — PROPERTY AND EQUIPMENT, NET:

Property and equipment consist of the following at June 30, 2020:

Land	\$ 176,800
Building	615,730
Accumulated depreciation	<u>(12,499)</u>
	<u><u>\$ 780,031</u></u>

NOTE 4 — LONG-TERM DEBT:

Promissory note payable to Washington Trust Bank, due in 106 monthly regular payments at 4.125% of \$2,382.22 each and one irregular last payment estimated at \$319,154.67, maturity 04-04-2029, secured by real property.	\$ 431,855
Promissory note payable to Panhandle Area Council, Inc., due in 120 monthly regular payments at 6.25% of \$1,004.07, maturity 05-15-2029, secured by real property.	<u>52,950</u>
Total debt	484,805
Less: current portion	<u>(19,848)</u>
Long-term debt, less current portion	<u><u>\$ 464,957</u></u>

First Judicial District CASA Program, Inc.
Notes to the Financial Statements
June 30, 2020

NOTE 4 — LONG-TERM DEBT (continued):

Future maturities of long-term debt are as follows as of June 30, 2020:

2021	\$	19,848
2022		20,881
2023		21,970
2024		23,117
2025		24,327
2026-2029		<u>374,662</u>
	\$	<u><u>484,805</u></u>

NOTE 5 — COMMITMENTS AND CONTINGENCIES:

The Organization leases its administrative offices under month to month operating leases. The lease for the Sandpoint office requires \$520 per month. The lease for the Kellogg office requires monthly payments of \$200. The organization has equipment leases of approximately \$600 per month.

Future minimum lease payments for the years following June 30, 2020 are as follows:

Year Ending June 30:

2021	\$	15,840
2022		15,840
2023		15,840
2024		15,840
2025		<u>15,840</u>
	\$	<u><u>79,200</u></u>

NOTE 6 — PAYROLL PROTECTION PROGRAM (PPP):

The Organization received a \$68,500 forgivable loan under the Small Business Administration Paycheck Protection Program (PPP). The Organization expects to meet the PPP's eligibility criteria and has concluded that the PPP loan represents, in substance, a grant that is expected to be forgiven, and has accounted for the PPP loan in accordance with FASB ASC 958-605 as a conditional contribution.

First Judicial District CASA Program, Inc.
Notes to the Financial Statements
June 30, 2020

NOTE 7 — EVALUATION OF SUBSEQUENT EVENTS:

The Organization has evaluated subsequent events through September 17, 2020 the date on which the financial statements were available to be issued.

NOTE 8 — ADOPTION OF NEW FASB ACCOUNTING STANDARD:

The Organization has adopted Accounting Standards Update (ASU) No. 2018-08 Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605) as management believes the standard improves the usefulness and understandability of the Organization's financial reporting.

There was no material impact on the Organization's results of operations or financial condition upon adoption of the new standard.

2ND JUDICIAL DISTRICT CASA PROGRAM

09/21/20

Profit & Loss

Accrual Basis

July 2019 through June 2020

Jul '19 - Jun 20

Ordinary Income/Expense

Income

43400 · Direct Public Support	
43410 · Idaho GAL	88,820.01
43440 · ICDVVA	103,031.76
43450 · Individ, Business Contributions	10,267.72
43460 · Non-Cash In Kind - Goods	4,862.60
43470 · Non-Cash In Kind - Services	42,420.00
Total 43400 · Direct Public Support	249,402.09
44800 · Indirect Public Support	
44810 · Twin County United Way - Idaho	25,283.88
44830 · Moscow/Latah County UW	3,000.00
Total 44800 · Indirect Public Support	28,283.88
45000 · Investments	
45030 · Interest-Savings, Short-term CD	26.32
Total 45000 · Investments	26.32
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	71.01
Total 46400 · Other Types of Income	71.01
47200 · Program Income	
47250 · Fund Raising Income - ID	5,080.91
Total 47200 · Program Income	5,080.91
Total Income	282,864.21

Expense

60900 · Business Expenses	
60940 · Interest Expense	199.13
Total 60900 · Business Expenses	199.13
62100 · Contract Services	
62120 · Contract Bookkeeping	2,150.00
Total 62100 · Contract Services	2,150.00
62800 · Facilities and Equipment	
62840 · Equip Rental and Maintenance	390.00
62850 · Rent - Building	14,820.00
62860 · Office Equipment	927.15
Total 62800 · Facilities and Equipment	16,137.15
64000 · Programs & Promotions	
64010 · Advertising	2,238.58
64020 · Promotions Expense	1,089.42
64050 · Fund Raising Expenses	1,670.15
Total 64000 · Programs & Promotions	4,998.15
65000 · Operations	
65010 · Dues & Publications	600.00
65020 · Postage, Delivery Service	673.06
65030 · Printing and Copying	76.31
65040 · Office Supplies	5,947.09
65050 · Telephone, Telecommunications	4,119.32
Total 65000 · Operations	11,415.78
65100 · Other Types of Expenses	
65120 · Insurance - Liability, D and O	3,018.00
65160 · SCHOLARSHIPS	200.00

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2ND JUDICIAL DISTRICT CASA PROGRAM

09/21/20

Profit & Loss

Accrual Basis

July 2019 through June 2020

	Jul '19 - Jun 20
65170 · Non-Cash In Kind - Goods	4,862.60
65180 · Non-Cash In Kind - Services	42,420.00
Total 65100 · Other Types of Expenses	50,500.60
66000 · Salaries	149,328.56
66100 · Payroll Burden	
66102 · Employer FICA/Medicare Expense	10,829.07
66120 · Employer SUTA Expense	1,169.58
66140 · Workman Comp Insurance Expense	481.00
Total 66100 · Payroll Burden	12,479.65
66900 · Reconciliation Discrepancies	599.36
68300 · Staff Travel & Training	
68310 · Staff Travel & Training	4,242.70
68320 · Staff Mileage	4,025.13
68330 · Staff Recognition & Expenses	2,103.81
68300 · Staff Travel & Training - Other	472.36
Total 68300 · Staff Travel & Training	10,844.00
68400 · Volunteer Travel & Training	
68410 · Volunteer Training	11,267.70
68420 · Volunteer Mileage	1,418.29
68430 · Volunteer Recognition	2,927.50
68440 · Volunteer Screening	1,202.41
Total 68400 · Volunteer Travel & Training	16,815.90
68500 · Board Expenses	49.58
70000 · VOID Check	0.00
Total Expense	275,517.86
Net Ordinary Income	7,346.35
Net Income	<u>7,346.35</u>

3rd District Guardian ad Litem Program

Profit & Loss

July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	
Income	
Contributions	
Contributions - Individual	8,166.26
Contributions - Foundation	2,000.00
Contributions - Churches	250.00
Contributions - Business	1,024.58
Contributions - Other	2,700.00
Total Contributions	14,140.84
Grant Revenue	
VOCA Grant	119,468.38
ISC Grants - Restricted	87,107.84
ISC Grants - Unrestricted	69,654.08
Other Grants - Unrestricted	-19,137.35
Total Grant Revenue	257,092.95
Fundraising	1,798.25
Interest Income	28.23
Total Income	273,060.27
Expense	
Payroll Expenses	
Salaries & Wages	226,903.86
Payroll Taxes	
FICA	13,872.59
Medicare	3,244.41
SUTA	2,134.50
Payroll Taxes - Other	847.33
Total Payroll Taxes	20,098.83
Health Insurance	25,774.00
Worker's Comp Insurance	813.00
Payroll Expenses - Other	0.00
Total Payroll Expenses	273,589.69
Staff Development	
BOD Development	220.00
Conferences, Conventions, Mtgs	85.00
Staff Training	896.95
Travel Costs	
NCASA Conference	477.56
Airfare	736.45
Mileage/Parking	42.00
Travel Costs - Other	-48.00
Total Travel Costs	1,208.01
Staff Development - Other	621.40
Total Staff Development	3,031.36
Contract Services	
Accounting Fees	6,730.85
Internet Expenses	3,773.93
Office Equipment Lease	2,206.94
Web/Technology Services	210.12
Total Contract Services	12,921.84
Facility & Equipment	
Rent	18.00
Repairs & Maintenance - Bldg	120.00
Utilities	
Gas & Power	4,137.52

3rd District Guardian ad Litem Program

09/08/20

Profit & Loss

Accrual Basis

July 2019 through June 2020

	Jul '19 - Jun 20
Telephone Expenses	26.94
Other Utility Charges	747.55
Utilities - Other	-820.97
Total Utilities	4,091.04
Total Facility & Equipment	4,229.04
Administrative	
Depreciation Expenses	2,961.00
Office Equipment	6,798.67
Office Supplies	2,220.76
Postage & Shipping	433.10
Printing & Reproduction	917.47
Shredding & Recycling	427.91
Software and Licenses	1,599.99
Administrative - Other	-1,263.74
Total Administrative	14,095.16
Program Expenses	
Foster Fund	311.26
Bank Charges & Fees	169.81
Insurance Expense	
Property & Liability Insurance	770.00
Insurance Expense - Other	-7.00
Total Insurance Expense	763.00
Total Program Expenses	1,244.07
Community Outreach	
Internet Web Hosting	433.12
Printing & Copying	1,626.42
Brochures & Books	1,862.04
Advertising and Marketing	1,663.36
Craft Service	18.43
Dues & Subscriptions	1,803.70
Events	435.00
Fundraising	
Special Events	1,630.78
Fundraising - Other	2,480.72
Total Fundraising	4,111.50
Community Outreach - Other	5,631.11
Total Community Outreach	17,584.68
Volunteer Development	
Background Checks/Fingerprints	3,067.95
Ice Breakers/Potlucks	180.73
Mileage Reimbursement	376.00
Volunteer Appreciation	861.61
Volunteer Expenses	127.50
Volunteer Training	773.67
Volunteer Development - Other	985.50
Total Volunteer Development	6,372.96
Total Expense	333,068.80
Net Ordinary Income	-60,008.53
Net Income	-60,008.53

3rd District Guardian ad Litem Program

Balance Sheet

As of June 30, 2020

	Jun 30, 20
ASSETS	
Current Assets	
Checking/Savings	
ICCU Business Checking	27,063.72
ICCU Savings	16,991.77
Petty Cash	48.02
Total Checking/Savings	44,103.51
Other Current Assets	
Prepaid Expenses	1,729.60
Deposits	757.00
Total Other Current Assets	2,486.60
Total Current Assets	46,590.11
Fixed Assets	
Furniture & Fixtures	9,916.98
Machinery & Equipment	8,001.88
Accumulated Depreciation	-2,961.00
Total Fixed Assets	14,957.86
TOTAL ASSETS	61,547.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-47.15
Total Accounts Payable	-47.15
Other Current Liabilities	
Deferred Revenue	34,848.43
Payroll Liabilities	822.34
Total Other Current Liabilities	35,670.77
Total Current Liabilities	35,623.62
Total Liabilities	35,623.62
Equity	
Unrestricted Net Assets	85,932.88
Net Income	-60,008.53
Total Equity	25,924.35
TOTAL LIABILITIES & EQUITY	61,547.97

Family Advocates

PROFIT AND LOSS

July 2019 - June 2020

	TOTAL
Income	
4000 Revenue from Direct Contributions	
4020 Private Foundation	2,500.00
4030 Corporate Donation	150.00
Total 4000 Revenue from Direct Contributions	2,650.00
4100 Donated Goods & Services Revenue	
4110 Donated Professional Services	779,151.05
4120 Donated Volunteer Hours	427,944.67
4140 Gifts in Kind - Goods	32,501.68
Total 4100 Donated Goods & Services Revenue	1,239,597.40
4500 Revenue from government grants	
4520 State / County Grants	
4540 VOCA - State of Idaho Grant	211,667.31
4550 Idaho Supreme Court Grant Revenue	264,462.30
Total 4520 State / County Grants	476,129.61
4530 Local Government Grants	99,500.00
Total 4500 Revenue from government grants	575,629.61
5400 Revenue from Other Sources	
5420 Reimbursement Background Check	2,961.49
Total 5400 Revenue from Other Sources	2,961.49
Total Income	\$1,820,838.50
GROSS PROFIT	\$1,820,838.50
Expenses	
7200 Salaries & Related Expenses	
7220 Salaries & Wages	349,774.21
7230 Pension Plan Contributions	5,937.13
7240 Employee Benefits - Not Pension	21,316.44
7250 Payroll Taxes, etc.	28,218.97
Total 7200 Salaries & Related Expenses	405,246.75
7500 Contract Service Expenses	
7520 Accounting fees	6,074.53
7530 Legal fees	10,000.00
7540 Professional fees - other	13,314.02
7560 Professional Contract Web/IT	16,858.88
7580 Donated professional services	778,807.50
7585 Donated volunteer hours	427,944.67
Total 7500 Contract Service Expenses	1,252,999.60

Family Advocates

PROFIT AND LOSS

July 2019 - June 2020

	TOTAL
8100 Nonpersonnel expenses	
8110 General (nonprogram) Supplies	2,810.55
8130 Telephone & telecommunications	5,222.47
8140 Postage & shipping	662.18
8150 Computer Software	590.19
8160 Computer Hardware	917.15
8170 Printing & copying	8,148.83
8180 Books, subscriptions, references	121.77
8190 Internet/Web/Hosting fees	48.18
Total 8100 Nonpersonnel expenses	18,521.32
8200 Facility & Equipment Expenses	
8215 Building improvement & remodel	1,369.90
8220 Utilities	2,884.28
Total 8200 Facility & Equipment Expenses	4,254.18
8300 Travel & Meeting Expenses	
8310 Transportation	165.66
8320 Meals-nonprogram related	974.36
8330 Lodging	1,637.12
8345 Auto Reimbursement	3,250.98
Total 8300 Travel & Meeting Expenses	6,028.12
8400 Program Exp (Food, Supplies, Backg)	
8410 Program Specific Supplies & Costs	32,643.20
8425 Staff Development/Training	486.85
8430 Program Food and Meals	2,259.09
8435 Background Checks	5,906.25
8445 Volunteer Development/Training	800.97
8450 Volunteer Recognition	367.57
8455 Volunteer Recruitment	1,967.72
8470 Program Promotion & Advertising	1,628.95
Total 8400 Program Exp (Food, Supplies, Backg)	46,060.60
8500 Insurance, Bank Fees, Dues, Other expenses	
8510 Directors & Officers Lia Insurance	3,795.06
8520 Membership dues - organization	779.75
8545 Donor/Partner Recognition	109.20
8550 Bank & Merchant Fees	2,030.62
Total 8500 Insurance, Bank Fees, Dues, Other expenses	6,714.63
Total Expenses	\$1,739,825.20
NET OPERATING INCOME	\$81,013.30
NET INCOME	\$81,013.30

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09/21/20

Accrual Basis

FIFTH JUDICIAL DISTRICT CASA PROGRAM, INC.**Profit & Loss**

July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	
Income	
380 · Fundraiser	80,698.78
410 · Grants	
410.01 · State GAL Grant	146,298.06
410.3 · Other Grants	81,528.35
Total 410 · Grants	227,826.41
4100.0 · Cash Contributions	
4100.1 · Contributions -Found/Agenc	2,215.90
4100.2 · Contributions - Individuals	7,117.71
4100.3 · Contributions - Other	55,978.62
4100.0 · Cash Contributions - Other	100.00
Total 4100.0 · Cash Contributions	65,412.23
412 · Donations	
412.03 · Non-committed cash	600.00
Total 412 · Donations	600.00
4200 · Fundraising	
411.03 · Noncommitted Fundraising	1,600.00
Total 4200 · Fundraising	1,600.00
Total Income	376,137.42
Gross Profit	376,137.42
Expense	
500 · Office Expenses	
500.1 · Office Supplies	1,293.49
500.2 · Dues & Publications	1,062.99
500.4 · Postage & Delivery	359.15
500.5 · Printing & Reproduction	2,425.67
500.6 · Shredding & Recycling	140.00
500 · Office Expenses - Other	123.10
Total 500 · Office Expenses	5,404.40
550 · Rental & Operation Leases	
550.1 · Office Rental	1,700.00
550.2 · Equipment Rental & Maintenance	320.75
Total 550 · Rental & Operation Leases	2,020.75
600 · Computer Expense	

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09/21/20

Accrual Basis

FIFTH JUDICIAL DISTRICT CASA PROGRAM, INC.

Profit & Loss

July 2019 through June 2020

	Jul '19 - Jun 20
600.1 · Computer Supplies & Equipment	178.99
600.2 · Software & Licenses	3,631.07
600.4 · Web/ Technology Services	2,372.90
Total 600 · Computer Expense	6,182.96
6230 · Bank Charges & Fees	2.00
625 · Misc. Expenses	
625.1 · Bank Charges and Fees	504.67
625.2 · Credit Card Processing Fees	99.60
625 · Misc. Expenses - Other	511.34
Total 625 · Misc. Expenses	1,115.61
6340 · Employee Benefits	
6340.1 · Health Insurance	24,312.41
6340.3 · Retirement Contribution	100.00
6340 · Employee Benefits - Other	2,644.03
Total 6340 · Employee Benefits	27,056.44
6560*OE · Payroll Expenses	
Taxes	13,882.25
Wages	201,350.66
Total 6560*OE · Payroll Expenses	215,232.91
66000 · *Payroll Expenses	658.35
664 · Professional Services	
664.1 · Bookkeeping/Accounting Expenses	770.00
664.2 · Audit Expenses	4,000.00
664.4 · Advertising & Marketing	728.90
Total 664 · Professional Services	5,498.90
66900 · *Reconciliation Discrepancies	-177.00
725 · Insurances	
725.1 · Property & Liability Insurance	7,471.64
725.4 · Workers comp Insurance	687.00
Total 725 · Insurances	8,158.64
750 · Program Expense	
750.1 · Background Checks/ Fingerprint	792.75
750.2 · Volunteer Training	2,550.51
750.3 · Volunteer Expenses	1,420.11
750.5 · Fundraiser Expenses	18,300.48
Total 750 · Program Expense	23,063.85
800 · Employee Development	

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09/21/20

Accrual Basis

FIFTH JUDICIAL DISTRICT CASA PROGRAM, INC.

Profit & Loss

July 2019 through June 2020

	Jul '19 - Jun 20
800.1 · Staff Training	625.64
800.2 · Staff Expense	25.26
Total 800 · Employee Development	650.90
850 · Other Services	
850.1 · Repair & Maintenance Services	284.44
850 · Other Services - Other	0.00
Total 850 · Other Services	284.44
900 · Travel Costs	
Staff Mileage/Parking	81.54
900.1 · Mileage	
900.11 · Staff Mileage	3,492.96
900.12 · Volunteer Mileage	5,301.64
900.1 · Mileage - Other	68.58
Total 900.1 · Mileage	8,863.18
900.5 · Lodging	1,629.79
900 · Travel Costs - Other	304.90
Total 900 · Travel Costs	10,879.41
950 · Communication Costs	
950.1 · Telephone Expenses	4,116.00
950.2 · Internet Expenses	600.00
Total 950 · Communication Costs	4,716.00
Total Expense	310,748.56
Net Ordinary Income	65,388.86
Other Income/Expense	
Other Income	
4820 · Other Interest Income	1,497.67
Total Other Income	1,497.67
Net Other Income	1,497.67
Net Income	66,886.53

CASA
Profit & Loss
July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	
Income	
CONTRIBUTIONS	
Individual Donations	2,199.61
Foundations/Organizations	6,341.54
Total CONTRIBUTIONS	8,541.15
GRANTS	
Other Grants	5,260.29
United Way	24,738.68
Counties	40,500.00
State GAL Funding	153,237.88
State VOCA Grant	54,088.34
Total GRANTS	277,825.19
FUNDRAISING	
Golf Tournament	19,816.19
Guns & Hoses	805.00
Taco Bell	15,728.50
Other Fundraising	25.00
Total FUNDRAISING	36,374.69
OTHER INCOME	
Interest-	1,762.52
Miscellaneous Income	252.00
Total OTHER INCOME	2,014.52
Total Income	324,755.55
Expense	
RENT & OPERATING LEASES	
Soda Springs Office	3,000.00
Total RENT & OPERATING LEASES	3,000.00
OFFICE & ADMIN SUPPLIES	
Printing and Reproduction	1,161.23
Supplies-Office	12,971.03
Supplies - Other	2,549.96
Board Expenses	328.00
Supplies	2,640.99
Postage and Delivery	440.00
OFFICE & ADMIN SUPPLIES - Other	6,135.54
Total OFFICE & ADMIN SUPPLIES	26,226.75
COMMUNICATION COSTS	
Telephone/Internet	6,169.06
Total COMMUNICATION COSTS	6,169.06
TRAVEL COSTS	
Meals	748.63
Lodging	512.59
Airfare	4,237.92
Staff Mileage	3,236.18
Total TRAVEL COSTS	8,735.32
EMPLOYEE DEVELOPMENT	
Dues and Subscriptions	880.00
Staff Training	-854.45
Total EMPLOYEE DEVELOPMENT	25.55

CASA
Profit & Loss
July 2019 through June 2020

	Jul '19 - Jun 20
VOLUNTEER SERVICES	
Fingerprints/Background Checks	1,334.39
Volunteer Expenses	626.00
Volunteer Mileage	398.90
Volunteer Recognition	3,207.17
Volunteer Training	150.23
Total VOLUNTEER SERVICES	5,716.69
OPERATING EXPENSES	
OTHER SERVICES	
Lawn Mowing & Snow Removal	185.00
Maintenance and Repair	921.42
Building Repairs	510.00
OTHER SERVICES - Other	1,910.00
Total OTHER SERVICES	3,526.42
PROFESSIONAL SERVICES	
Auditing	2,450.00
Total PROFESSIONAL SERVICES	2,450.00
Total OPERATING EXPENSES	5,976.42
PAYROLL EXPENSES	
EMPLOYEE BENEFITS	
Workmen's Comp	1,864.00
Health Insurance	6,927.18
Retirement Benefits	2,455.95
EMPLOYEE BENEFITS - Other	4,427.00
Total EMPLOYEE BENEFITS	15,674.13
SALARIES & WAGES.	
Salaries & Wages-Employees	185,687.36
Total SALARIES & WAGES.	185,687.36
PAYROLL TAXES	
FICA & MC	14,205.11
SUTA	1,439.65
Total PAYROLL TAXES	15,644.76
Total PAYROLL EXPENSES	217,006.25
UTILITIES	
Gas and Electric	2,601.78
Water/Sewer/Garbage	681.87
Total UTILITIES	3,283.65
MISCELLANEOUS EXPENSES	
Depreciation Expense	10,556.66
Insurance	
Property & Liability	7,923.00
Total Insurance	7,923.00
Reconciliation Discrepancies	-4.31
Fundraiser Expense	
Taco Bell	2,801.45
Golf Tournament	7,060.26
Guns & Hoses	83.74
Fundraiser Expense - Other	0.00
Total Fundraiser Expense	9,945.45

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09/03/20

Accrual Basis

CASA
Profit & Loss
July 2019 through June 2020

	Jul '19 - Jun 20
Advertising &Program Promotion	7,316.83
Total MISCELLANEOUS EXPENSES	35,737.63
Total Expense	311,877.32
Net Ordinary Income	12,878.23
Other Income/Expense	
Other Income	
OTHER- INCOME	94.93
Total Other Income	94.93
Net Other Income	94.93
Net Income	12,973.16

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09/04/20

Accrual Basis

Judicial District VII CASA Program, Inc.

Profit & Loss

July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	
Income	
VOCA Funding	24,202.06
GAL - Supreme Court Allocation	138,200.04
Counties	16,750.00
Reimbursements	1,038.36
Contributions	32,123.47
Fundraising	12,172.15
Grants	16,000.00
Miscellaneous Income	0.13
Refunds	1,158.00
Total Income	241,644.21
Gross Profit	241,644.21
Expense	
Brokerage fees	2,756.83
Office Expense	
Licenses, Permits and Software	1,637.38
Shredding & Recycling	60.00
Printing and Reproduction	1,422.87
Postage and Delivery	185.00
Dues and Subscriptions	485.99
Supplies	2,804.24
Office Expense - Other	7.19
Total Office Expense	6,602.67
Communication Costs	
Telephone/Internet	3,644.66
Total Communication Costs	3,644.66
Program Expense	
Mileage Reimbursment	
Staff Mileage	4,559.02
Total Mileage Reimbursment	4,559.02
Staff Training	
Travel	1,226.94
Registration	1,200.00
Loging	605.58
Total Staff Training	3,032.52

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09/04/20

Accrual Basis

Judicial District VII CASA Program, Inc.

Profit & Loss

July 2019 through June 2020

	Jul '19 - Jun 20
Staff Travel/Meetings	
Lodging	94.00
Staff Travel/Meetings - Other	203.04
Total Staff Travel/Meetings	297.04
Fundraising Expense	584.72
Volunteer Training	1,722.00
Volunteer Recognition	1,558.17
Program Promotion	909.21
Background Check	1,783.75
Total Program Expense	14,446.43
Bank Service Charges	127.50
Depreciation Expense	1,342.20
Insurance	4,094.04
Miscellaneous	0.00
Professional Fees	
Audit - Accounting	900.00
Legal Fees	40.00
Total Professional Fees	940.00
Rent	16,800.00
Salaries and Wages	
VOCA Funding	18,166.50
Payroll Taxes	12,163.61
GAL Grant	122,068.95
Salaries and Wages - Other	2,419.07
Total Salaries and Wages	154,818.13
Total Expense	205,572.46
Net Ordinary Income	36,071.75
Other Income/Expense	3,775.15
Net Income	39,846.90

DISTRICT ONE – Coeur d’Alene

1417 North 4th Street
Coeur d’Alene, Idaho 83814
(208) 667-9165
www.northidahocasa.org

DISTRICT TWO – Lewiston

Mailing Address:
P.O. Box 1463
Lewiston, Idaho 83501

Physical Address:
504 Main Street, Suite 475
Lewiston, Idaho 83501

(208) 746-3378
www.district2casa.com

DISTRICT THREE – Caldwell

1104 Blaine St.
Caldwell, Idaho 83605
(208) 459-9969
www.3rddistrictguardian.org

DISTRICT FOUR– Boise

3010 W State Street
Boise, Idaho 83703
(208) 345-3344
www.familyadvocates.org

DISTRICT SIX – Pocatello

836 E Center, Suite A
Pocatello, Idaho 83201
(208) 232-2272
www.casa6id.org

DISTRICT FIVE – Twin Falls

P.O. Box 2918
Twin Falls, Idaho 83303
(208) 324-6890
www.5thcasaidaho.org

DISTRICT SEVEN – Idaho Falls

490 Memorial, Suite B1
Idaho Falls, Idaho 83402
(208) 523-6525
www.casa7.org



**FY2020 Idaho Statewide Guardian
ad Litem Legislative Report**