

Report to the Governor
C.L. "Butch" Otter
and the
1st Regular Session of the
64th Idaho Legislature

IDAHO JUDICIARY

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IDAHO'S GUARDIAN AD LITEM PROGRAMS: PROTECTING PRECIOUS RESOURCES

"There can be no keener revelation of a society's soul than the way in which it treats its children." – Nelson Mandela

For more than a quarter of a century, Idaho's seven Guardian *ad Litem* (GAL) programs have worked diligently to provide a GAL to advocate for the best interests of each child who is the subject of a child protection case. The Idaho Supreme Court serves as a grant administrator providing funding to these 501(c)(3) cooperations.

Program Mission and Responsibilities

The mission of Idaho's private GAL programs, as defined by the Idaho Legislature, is: "[To] have each child brought within the purview of [the Child Protective Act] available to him a guardian *ad litem* throughout each stage of any child protective proceeding."¹ A GAL, as referenced in the Child Protective Act, refers to a volunteer who is appointed by the court to act as a special advocate for the child.² A volunteer GAL is required to conduct an independent factual investigation of the child's circumstances, file court reports conveying the results of the investigation, advocate for the child's best interest (as opposed to expressed wishes), and monitor the child's circumstances throughout the life of the case.³ Since 2016, when the Legislature amended I.C. Code § 16-1629(8), GALs have an opportunity to review placement decisions made by the Department of Health and Welfare, and if the GAL does not believe that the placement is in the best interest of the child, may request pursuant to Idaho Juvenile Rule 43(3) that the Court not approve the placement decision.

Volunteer GALs must pass a fingerprint-based criminal records check⁴ and complete 30 hours of pre-service training on child protection related topics prior to being appointed to a child protection case.⁵ Each GAL program is tasked with recruiting GALs to provide volunteer advocacy in each county in the program's judicial district.⁶

In FY2017, the seven GAL programs had a combined total of 395 volunteers⁷. One hundred sixteen new GAL volunteers were trained last year⁸. The 395 volunteer GALs donated 22,217 hours of advocacy for Idaho children, the equivalent of almost 11 full time positions. Each of Idaho's GAL programs has chosen to affiliate with the National Court Appointed Special Advocate Association (NCASAA). Court Appointed Special Advocates (CASAs) perform the same function and have the same responsibilities as GALs. In Idaho the terms "CASA" and "GAL" are used interchangeably.

NCASAA has compiled data that demonstrate the importance and effectiveness of GALs/CASAs in child protection cases. A child with a volunteer GAL/CASA is:

- More likely to receive needed services.
- Less likely to have placement changes while in out-of-home care.
- Likely to spend less time in out-of-home care.
- More likely to find a safe, permanent home.
- Half as likely to re-enter out-of-home care⁹.

¹ I.C. § 16-1632(1)(d).

² I.C. § 16-1602(23).

³ I.C. § 16-1633

⁴ I.C. § 16-1632(3).

⁵ Idaho Juvenile Rule 35(2).

⁶ I.C. § 16-1632(1)(f).

⁷ By district: D1-119, D2-18, D3-29, D4-88, D5-49, D6-43, D7-49.

⁸ By district: D1-42, D2-9, D3-14, D4-16, D5-18, D6-5, D7-12.

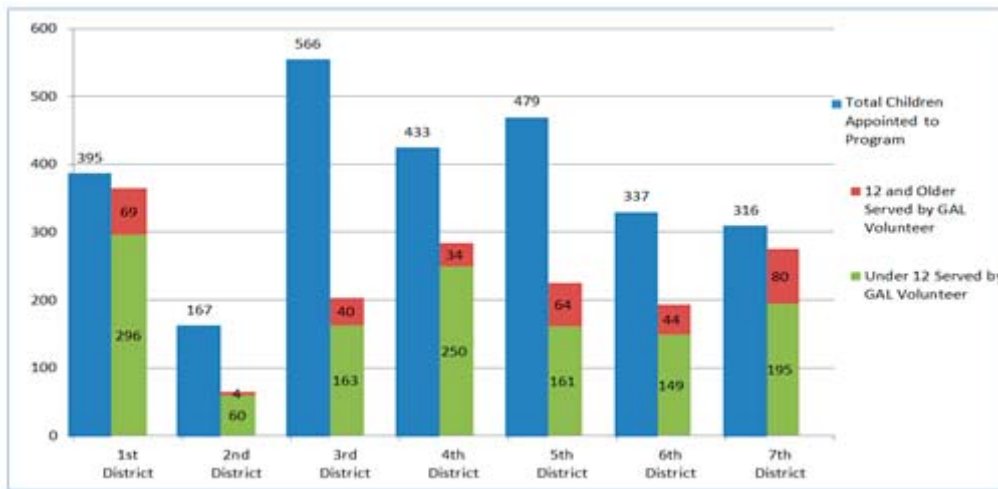
⁹ See "*Evidence of Effectiveness*."

http://www.casaforchildren.org/site/c.mtJSJ7MPIsE/b.5332511/K.7D2A/Evidence_of_Effectiveness.htm (last visited 9/28/17).

Serving Idaho's Children and Families

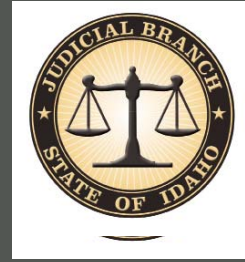
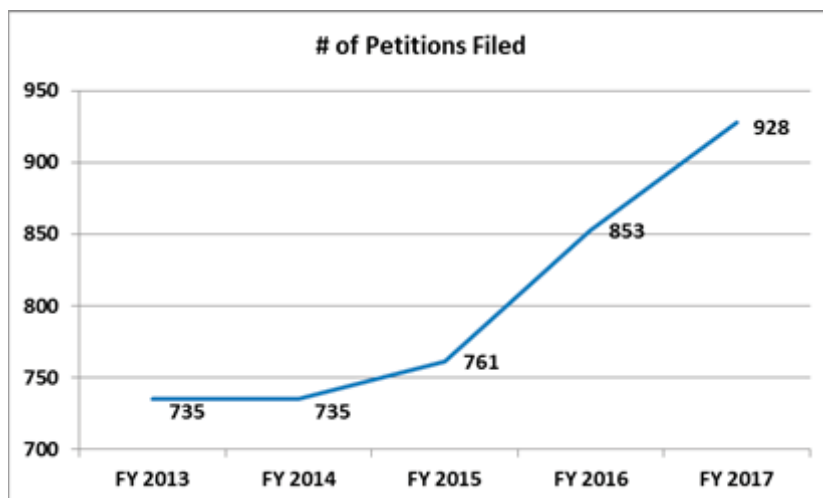
Idaho's seven GAL programs exemplify a successful public/private partnership that greatly benefits Idaho children and families. The Idaho GAL programs are funded by a combination of funds from the Idaho Legislature and from community donors. Financial statements for each program are included as an attachment.

Volunteer GALs are to be appointed for children under age 12 and legal counsel is to be appointed for the volunteer GAL. An attorney is appointed for youth age 12 and over, and a GAL may, in addition, be appointed¹⁰. Idaho's GAL programs, for the most part, serve children under the age of 12. In FY2017, the percentage of Idaho children served by a volunteer GAL varied widely across the state:



When youth are not served by a GAL volunteer, they are served by program staff, who advocate for children in addition to their program responsibilities. This is not optimal. Children will likely not receive the same level of advocacy provided by a volunteer GAL and staff time is diverted from their primary responsibilities.

Despite the support of the Legislature and the citizens of Idaho, Idaho's GAL programs continue to struggle to provide a volunteer GAL for each of the children for whom the program is appointed. The struggle to find GAL volunteers is likely to become more acute. At the close of FY2017, 1847 Idaho children were the subject of a pending child protection case¹¹. In FY2017, 928 child protection petitions were filed in Idaho¹², an increase of 26.25% over the 735 petitions filed in FY2013.



Mission Statement of the Idaho Courts

As the Third Branch of Government, we provide access to justice by ensuring fair processes and the timely, impartial resolution of cases.

The Idaho Courts stand for:
 Integrity
 Fairness
 Independence
 Respect
 Excellence
 Innovation

The Idaho Courts strive to:

Provide Timely, Impartial Case Resolution through Legally Fair Procedures

Ensure Access to Justice

Promote Effective, Innovative Services

Increase Public Trust and Confidence in Idaho Courts

Adopted by the Supreme Court
 October 31, 2011
 and revised
 April 25, 2016

In FY2018, the Idaho Legislature allocated additional funding to Idaho's GAL programs to assist in meeting this challenge. As part of the state grant program, each GAL program was asked to develop a plan for recruiting and training new GAL volunteers, as well as enhancing the retention rate for existing volunteers. Each program has developed specific recruitment and/or retention goals and specific projects to reach those goals. Each program has been asked to conduct a quarterly evaluation of its efforts to reach its goals.

Much has been accomplished to improve outcomes for Idaho's most fragile children and families. Much remains to be done.

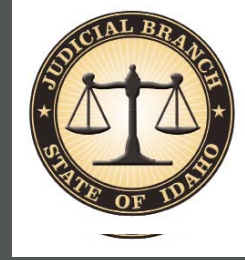
"History will judge us by the difference we make in the everyday lives of children." – Nelson Mandela

¹⁰ I.C. § 16-1614

¹¹ By district on the last day of FY 2017: D1-259, D2-128, D3-392, D4-405, D5-257, D6-221 and D7-185.

¹² By district: D1-153, D2-43, D3-175, D4-241, D5-108, D6-99 and D7-109.

***For more information, contact
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stthomas@idcourts.net // 208-334-2246***



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Adopted by the
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North Idaho CASA

STATEMENT OF ACTIVITY

July 2016 - June 2017

	TOTAL
REVENUE	
6105 Contributions Income	
6115 Unrestricted	1,525.10
6115.10 Individual	165.00
6115.20 Business	1,466.37
6115.40 Service Organization/Club/Church	5,750.00
Total 6115 Unrestricted	8,906.47
Total 6105 Contributions Income	8,906.47
6120 Fundraising Income	6,326.66
6121 Idaho Gives	1,367.31
6122 6122 Annual Sponsorship	12,000.00
6123 Coeur d CASA	30,820.00
6124 Uncorked	17,725.01
6124.02 Admission Tickets	17,225.00
6124.03 Raffle Tickets	3,962.90
6124.04 Auction- Live & Silent	36,395.80
Total 6124 Uncorked	75,308.71
6125 Holiday Appeal	13,586.00
6130 Superhero Society	2,164.61
6132 Golf Event	12,524.00
6134 Ray of Hope	
6134.02 Coeur d'Alene ROH	25,290.00
6134.04 Sandpoint ROH	13,535.00
6134.05 St Maries ROH	6,256.00
6134.06 Silver Valley ROH	4,390.00
Total 6134 Ray of Hope	49,471.00
Total 6120 Fundraising Income	203,568.29
6136 Grants - Temp Restricted	
6138 3C's -Cancer & Community Charities	4,000.00
6140 Idaho Community Foundation	1,975.00
6141 Avista Foundation	100.00
6142 INWCF - Rural Counties	12,750.00
6143 INWCF - Equinox	10,200.00
6154 United Way of North Idaho	16,776.88
Total 6136 Grants - Temp Restricted	45,801.88
6146 Grants - Unrestricted	
6146.01 Other Grants	15,000.00
6146.02 Idaho Supreme Court Funding	110,265.80
Total 6146 Grants - Unrestricted	125,265.80
6160 Interest Income	5.02
Total Revenue	\$383,547.46
GROSS PROFIT	\$383,547.46

	TOTAL
EXPENDITURES	
6205 Advertising/Program Promotion	1,268.89
6210 Bad Debt	4,842.40
6215 Bank Service Charges	286.49
6215.02 Credit Card Processing Fees	4,475.28
Total 6215 Bank Service Charges	4,761.77
6235 Dues and Subscriptions	1,827.50
6240 Fundraising Expense	849.01
6240.01 Uncorked	24,208.33
6240.02 Purse Party	93.55
6240.06 ROH Coeur d'Alene	8,715.28
6240.08 ROH Sandpoint	1,323.96
6240.09 ROH Silver Valley	375.24
6240.10 Intimate	658.00
6240.30 Holiday Appeal	1,902.81
Total 6240 Fundraising Expense	38,126.18
6245 Insurance	
6245.02 Liability Insurance	2,780.00
6245.04 Workers Compensation	520.84
Total 6245 Insurance	3,300.84
6250 Interest Expense	54.09
6255 Mileage/parking - Staff	3,991.19
6260 Nat/State Staff Conference/Meetings	1,479.95
6270 Postage and Delivery	784.41
6275 Printing and Reproduction	989.11
6280 Staff Professional Development/Training	482.34
6770 Staff Retreat	203.07
Total 6280 Staff Professional Development/Training	685.41
6285 Professional Fees	
6285.01 Rural Trainer	572.03
6285.02 Accounting	5,932.50
6285.04 Auditing	9,175.00
6285.07 Internet Technology	4,800.00
Total 6285 Professional Fees	20,479.53
6290 Program Expense	165.95
6220 Board Expense	33.86
6290.02 Staff Appreciation	367.66
6290.03 Housekeeping	330.00
6315 Shredding Expense	301.00
6355 Bottled Water	469.88
6757 Partnering	141.08
6765 Recycling	160.98
Total 6290 Program Expense	1,970.41
6300 Rent	19,800.00
6300.02 Equipment Rental & Insurance (Copier)	6,161.77
Total 6300 Rent	25,961.77
6305 Repairs	
6305.02 Maintenance	147.68
6305.04 Building Repairs	827.50

	TOTAL
Total 6305 Repairs	975.18
6320 Supplies (Office & Cleaning)	2,568.05
6320.01 Small Furniture/Equip <\$900	608.40
Total 6320 Supplies (Office & Cleaning)	3,176.45
6325 Technology	
6325.01 Software; License & Fees	6,342.92
6325.03 Hardware	2,292.76
Total 6325 Technology	8,635.68
6330 Tax	700.79
6335 Telephone/Internet	5,911.60
6345 Utilities	2,881.18
6350 Volunteer Expenses	
6350.04 Advocate Recognition	29.06
6350.05 Advocate Appreciation Events	87.83
6350.08 Advocate Screening	2,868.77
6350.09 Advocate Training	308.28
Total 6350 Volunteer Expenses	3,293.94
6505 Payroll Expenses	
6510 Gross Wages	252,282.70
6515 Payroll Taxes	20,718.79
Total 6505 Payroll Expenses	273,001.49
6720 Depreciation Expense	1,905.36
6750 Meals	356.82
6755 Miscellaneous	130.68
Total Expenditures	\$411,492.62
NET OPERATING REVENUE	\$ -27,945.16
OTHER REVENUE	
6156 In-Kind Donations	1,745.01
6128 CASA Store Donations	18,878.34
Total 6156 In-Kind Donations	20,623.35
6705 Gain/Loss disposition	-515.02
Total Other Revenue	\$20,108.33
OTHER EXPENDITURES	
6730 In-Kind Expenses	
6322 CASA Store Supplies	3,864.33
Total 6730 In-Kind Expenses	3,864.33
Total Other Expenditures	\$3,864.33
NET OTHER REVENUE	\$16,244.00
NET REVENUE	\$ -11,701.16

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 Accrual Basis

2ND JUDICIAL DISTRICT CASA PROGRAM
Profit & Loss
 July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>
Ordinary Income/Expense	
Income	
43400 · Direct Public Support	
43410 · Idaho GAL	90,824.00
43440 · ICDVVA	55,000.00
43450 · Individ, Business Contributions	7,262.40
43460 · Non-Cash In Kind - Goods	436.56
43470 · Non-Cash In Kind - Services	23,764.00
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Total 43400 · Direct Public Support	177,286.96
44800 · Indirect Public Support	
44810 · Twin County United Way - Idaho	18,096.47
44830 · Moscow/Latah County UW	3,000.00
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Total 44800 · Indirect Public Support	21,096.47
45000 · Investments	
45030 · Interest-Savings, Short-term CD	12.71
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Total 45000 · Investments	12.71
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	370.98
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Total 46400 · Other Types of Income	370.98
47200 · Program Income	
47250 · Fund Raising Income - ID	6,775.97
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Total 47200 · Program Income	6,775.97
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Total Income	205,543.09
Expense	
60900 · Business Expenses	
60930 · Bank Service Fees	35.00
60940 · Interest Expense	402.86
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Total 60900 · Business Expenses	437.86
62100 · Contract Services	
62110 · Auditing Accounting Fees	705.00
62120 · Contract Bookkeeping	430.00
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Total 62100 · Contract Services	1,135.00
62800 · Facilities and Equipment	
62850 · Rent - Building	11,062.50
62860 · Office Equipment	653.82
	<hr/>
Total 62800 · Facilities and Equipment	11,716.32
64000 · Programs & Promotions	
64010 · Advertising	16.84
64020 · Promotions Expense	38.16
64050 · Fund Raising Expenses	903.05
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Total 64000 · Programs & Promotions	958.05
65000 · Operations	
65010 · Dues & Publications	275.00
65020 · Postage, Delivery Service	195.33
65030 · Printing and Copying	265.91
65040 · Office Supplies	1,538.88
65050 · Telephone, Telecommunications	3,313.42
	<hr/>
Total 65000 · Operations	5,588.54
65100 · Other Types of Expenses	
65120 · Insurance - Liability, D and O	3,223.00
65170 · Non-Cash In Kind - Goods	436.56
65180 · Non-Cash In Kind - Services	23,764.00
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Total 65100 · Other Types of Expenses	27,423.56
66000 · Salaries	119,437.22

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Accrual Basis

2ND JUDICIAL DISTRICT CASA PROGRAM
Profit & Loss
July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>
66100 · Payroll Burden	
66102 · Employer FICA/Medicare Expense	8,971.23
66120 · Employer SUTA Expense	1,376.79
66140 · Workman Comp Insurance Expense	653.00
Total 66100 · Payroll Burden	<u>11,001.02</u>
66900 · Reconciliation Discrepancies	0.00
68300 · Staff Travel & Training	
68310 · Staff Travel & Training	327.58
68320 · Staff Mileage	6,803.47
68330 · Staff Recognition & Expenses	715.61
Total 68300 · Staff Travel & Training	<u>7,846.66</u>
68400 · Volunteer Travel & Training	
68410 · Volunteer Training	192.75
68420 · Volunteer Mileage	1,256.16
68430 · Volunteer Recognition	156.49
68440 · Volunteer Screening	872.75
Total 68400 · Volunteer Travel & Training	<u>2,478.15</u>
68500 · Board Expenses	46.35
70000 · VOID Check	0.00
Total Expense	<u>188,068.73</u>
Net Ordinary Income	<u>17,474.36</u>
Net Income	<u><u>17,474.36</u></u>

**FY2016-2017
Guardian ad Litem Monthly Financial Status**

	July	August	September	October	November	December	January	February	March	April	May	June	YTD Total	Budget	% of Budget
Ordinary Income/Expense															
Income															
Contributions				1,000.00		4,000.00	729.37	256.06	262.36	9.99	2523.81	9.99	8,791.58		100.0%
Fundraising						200.00					10.81		210.81		100.0%
Grants				15,557.50		7778.75	7,778.75		15,557.50	7,778.75	7778.75	9,866.45	72,096.45		100.0%
Total Income	0.00	0.00 \$	-	1,000.00	15,557.50	11,778.75	8,708.12	256.06	15819.86	7,768.74	10313.37	9,876.44	81,098.84		100.0%
Expense															
Background Check						433.00							433.00		100.0%
Staff Expense					710.00		710.00	710.00	710.00	710.00	710.00	710.00	4,970.00		100.0%
Fundraising Expense											55.00		105.00		100.0%
Board Expense						600.00							600.00		100.0%
Depreciation Expense													0.00		0.0%
Dues and Subscriptions													0.00		0.0%
Insurance				330.00			667.00	333.00		330.00		280.00	1,660.00		100.0%
Mileage Reimbursement											140.00		420.00		100.0%
Miscellaneous				20.85	7.95		26.10						54.90		100.0%
Payroll Taxes					-1,076.62	-1313.42	2,270.79	594.71	446.27	621.26	460.24	2,057.49	4,060.72		100.0%
Postage and Delivery					285.00								285.00		100.0%
Printing and Reproduction					228.49	91.56	133.60	312.70	17.81	32.00			816.16		100.0%
Professional Fees						2000.00		100.00				9.99	2,100.00		100.0%
Program Promotion						68.66	9.99	55.78	9.99	9.99		9.99	174.39		100.0%
Rent				250.00		250.00	250.00	250.00	250.00	250.00	250.00	250.00	2,000.00		100.0%
Repairs and Maintenance													0.00		0.0%
Salaries and Wages				5,833.34	6633.34	5,833.33	5,833.33	5,833.33	5,833.34	5,833.33	5,668.34	5,503.33	46,971.68		100.0%
Supplies				459.71	267.46	182.01	215.49	297.63	44.25	369.88			1,836.43		100.0%
Telephone					525.42	158.30	0.00	158.23	204.25	193.53		218.46	1,458.19		100.0%
Training													0.00		0.0%
Volunteer Recognition													0.00		0.0%
Total Expense	0.00	0.00 \$	-	350.85	6,697.87	9556.02	10,241.12	8,405.01	7723.27	8,085.08	7856.98	9029.27	67,945.47		100.0%
Net Ordinary Income	0.00	0.00 \$	-	649.15	8,859.63	2222.73	-1,533.00	-8,148.95	8096.59	-296.34	2456.39	847.17	13,153.37		100.0%
Other Income/Expense															
Other Income				4,935.48		4113.66	1,489.99						10,539.13		
Unrealized Investment Gain						0.17							0.00		
Interest Income													1.29		
Total Other Income	0.00	0.00 \$	-	0.00	4,935.48	4113.66	1,490.16	0.00	0.00	1.12	0.00	0.00	1.29		
Net Other Income	0.00	0.00 \$	-	0.00	4,935.48	4113.66	1,490.16	0.00	0.00	1.12	0.00	0.00	1.29		
Net Income	0.00	0.00 \$	-	649.15	13,795.11	6336.39	-42.84	-8,148.95	8096.59	-295.22	2456.39	847.17	13,154.66	0.00	100.0%

Family Advocates (4th District)

PROFIT AND LOSS

July 2016 - June 2017

	TOTAL
INCOME	
4000 Revenue from Direct Contributions	
4010 Individual Contributions	202,445.35
4020 Private Foundation	308,156.53
Total 4000 Revenue from Direct Contributions	510,601.88
4200 Revenue from Non-Government Grants	
4210 Corporate Grants	1,000.00
4220 Foundation Grants	5,000.00
4230 Nonprofit Organization Grants	20,000.00
Total 4200 Revenue from Non-Government Grants	26,000.00
4500 Revenue from government grants	
4520 State Grants	23,000.00
4540 VOCA - State of Idaho Grant	163,396.75
4550 Idaho Supreme Court Grant Revenue	136,934.16
Total 4520 State Grants	323,330.91
4530 Local Government Grants	72,000.00
Total 4500 Revenue from government grants	395,330.91
5300 Revenue from investments	
5310 Interest-savings/short-term investments	580.16
Total 5300 Revenue from investments	580.16
5400 Revenue from Other Sources	
5410 Misc. Revenue	1,217.63
Total 5400 Revenue from Other Sources	1,217.63
5800 Special Events	
5820 Special Events-Gift Revenue	4,550.00
5840 Special Events - Sponsorships	24,000.00
5880 Special Events - Direct Costs	-199.27
5881 Catering (Food/Beverage)	-9,022.22
5884 Equipment Rental Fees	-65.35
5885 Shirts, Goody Bags (Participant)	-407.24
5887 Direct Costs - Other	-79.50
Total 5880 Special Events - Direct Costs	-9,773.58
Total 5800 Special Events	18,776.42
Total Income	\$952,507.00
GROSS PROFIT	\$952,507.00
EXPENSES	
7200 Salaries & Related Expenses	137.75
7220 Salaries & Wages	382,473.25
7223 Third Party Wages	
Wages	
Allowance	0.00
Total Wages	0.00

	TOTAL
Total 7223 Third Party Wages	0.00
Total 7220 Salaries & Wages	382,473.25
7230 Pension Plan Contributions	12,781.65
7240 Employee Benefits - Not Pension	36,712.67
7250 Payroll Taxes, etc.	36,700.68
7260 Payroll Service Fees	150.00
Total 7200 Salaries & Related Expenses	468,956.00
7500 Contract Service Expenses	7.33
7520 Accounting fees	21,437.13
7540 Professional fees - other	8,264.51
7550 Temporary Help - Contract	80.00
7555 Design/Maintenance	1,195.00
7560 Web/Tech	5,465.50
Total 7500 Contract Service Expenses	36,449.47
8100 Nonpersonnel expenses	
8110 General (nonprogram) Supplies	2,669.10
8130 Telephone & telecommunications	8,531.54
8140 Postage & shipping	2,322.64
8150 Computer Software	1,673.75
8170 Printing & copying	1,562.02
8180 Books, subscriptions, references	1,344.98
8190 Internet/Web/Hosting fees	3,766.83
Total 8100 Nonpersonnel expenses	21,870.86
8200 Facility & Equipment Expenses	
8210 Rent, parking, & other occupancy	5,627.08
8220 Utilities	4,802.13
8225 Insurance-Building	4,860.38
8230 Equipment rental & maintenance	18,001.16
Total 8200 Facility & Equipment Expenses	33,290.75
8300 Travel & Meeting Expenses	
8310 Transportation	785.64
8320 Meals-nonprogram related	4,839.57
8330 Lodging	946.50
8340 Airfare	515.70
8345 Auto Reimbursement	10,305.88
8350 Conferences, conventions, meetings	2,093.00
Total 8300 Travel & Meeting Expenses	19,486.29
8400 Program Exp (Food, Supplies, Backg)	41.15
8410 Program Specific Supplies & Costs	1,710.78
8425 Staff Development/Training	2,728.90
8430 Program Food and Meals	16,417.18
8435 Background Checks	3,489.75
8440 Program Assistance	105.70
8445 Volunteer Development/Training	758.93
8450 Volunteer Recognition	1,286.68
8470 Program Promotion & Advertising	8,413.26
Total 8400 Program Exp (Food, Supplies, Backg)	34,952.33
8500 Insurance, Bank Fees, Dues, Other Expenses	50.00
8510 Directors & Officers Lia Insurance	2,406.79

	TOTAL
8520 Membership dues - organization	928.00
8545 Donor/Partner Recognition	104.22
8550 Bank & Merchant Fees	3,876.34
8593 Tax Penalties and Fees	1,246.37
8595 Other Miscellaneous Expense	0.00
Total 8500 Insurance, Bank Fees, Dues, Other Expenses	8,611.72
8556 Interest Expense - Note Payable	192.70
8555 Interest expense	17,063.55
Total 8556 Interest Expense - Note Payable	17,256.25
Payroll Expenses	
Wages	
Allowance	0.00
Total Wages	0.00
Total Payroll Expenses	0.00
Total Expenses	\$640,873.67
NET OPERATING INCOME	\$311,633.33
OTHER INCOME	
8610 Unrealized Gain / Loss on Investments	0.72
8620 Realized Gain/Loss on Investments	-6.80
Total Other Income	\$ -6.08
NET OTHER INCOME	\$ -6.08
NET INCOME	\$311,627.25

FIFTH JUDICIAL DISTRICT CASA PROGRAM, INC.

Profit & Loss

June 2017

08/03/17

Accrual Basis

	Jun 17
Ordinary Income/Expense	
Income	
410 · Grants	
410.01 · State GAL Grant	7,668.11
410.15 · National CASA Association	6,200.00
Total 410 · Grants	13,868.11
411 · Fundraising	
411.03 · Noncommitted Fundraising	45,568.00
Total 411 · Fundraising	45,568.00
412 · Donations	
412.03 · Non-committed cash	2,533.15
Total 412 · Donations	2,533.15
Total Income	61,969.26
Gross Profit	61,969.26
Expense	
6000 · NCASA State Grant Expense	
6000.35 · NCASA Grant - Telephone	114.00
6000.34 · NCASA Grant - Internet	100.00
6000.95 · NCASA Grant - Other	200.00
6000.94 · NCASA Grant - Staff Mileage	1,395.11
6000.63 · NCASA Grant - Photocopying	140.96
Total 6000 · NCASA State Grant Expense	1,950.07
663 Photocopying	
663.01 Photocopying GAL	325.87
Total 663 Photocopying	325.87
664 Professional	
664.01 Professional GAL	1,800.00
Total 664 Professional	1,800.00
665 Insurance	
665.01 Insurance GAL	2,008.62
665.03 · Insurance NC	354.00
Total 665 Insurance	2,362.62
670 Volunteer Training	
670.03 · Volunteer Training NCC	17.82
Total 670 Volunteer Training	17.82
680 Dues & Publications	
680.01 Dues & Publ GAL	14.00
680.03 Dues & Publ NC	55.00
Total 680 Dues & Publications	69.00
690 Fundraising	
690.03 Fundraising NC	11,828.30
Total 690 Fundraising	11,828.30
691 Promo/Advertising	
691.01 Promo/Advert GAL	175.00
691.03 · Program Promotion NCASA	50.23
691 Promo/Advertising - Other	360.00
Total 691 Promo/Advertising	585.23

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FIFTH JUDICIAL DISTRICT CASA PROGRAM, INC.

Profit & Loss

June 2017

08/03/17

Accrual Basis

	Jun 17
693 Volunteer Mileage	
693.02 Volunt Mileage UH	331.90
693.20 · Volunteer Mileage - TFHP	99.21
693.21 · Volunteer Mileage - TF Clt	64.02
Total 693 Volunteer Mileage	495.13
694 Staff Mileage	
694.40 · Staff Mileage - SLCHI Func	47.48
694.20 · Staff Mileage - TFHP	152.73
694.01 Staff Mileage GAL	57.76
694 Staff Mileage - Other	13.87
Total 694 Staff Mileage	271.84
695 Other	
695.03 Other NC	70.19
Total 695 Other	70.19
630 · Rent	
630.01 · Rent GAL	2,000.00
Total 630 · Rent	2,000.00
634 · Internet	
634.01 · Internet GAL	309.87
Total 634 · Internet	309.87
635 · Telephone	
635.01 · Telephone GAL	238.00
Total 635 · Telephone	238.00
640 · Supplies	
640.03 Supplies NC	129.40
640.01 · Supplies GAL	55.00
Total 640 · Supplies	184.40
645 · Computer Expense	419.96
6560*OE · Payroll Expenses	
Taxes	1,118.40
Wages	15,125.60
Total 6560*OE · Payroll Expenses	16,244.00
66000 · *Payroll Expenses	0.00
662 · Maintenance & Repairs	
662.01 · Maintenance & Repairs GAL	180.00
662.03 · Maintenance & Repairs NC	15.00
Total 662 · Maintenance & Repairs	195.00
669 · Volunteer Appreciator	
669.03 · Volunteer Appreciation NCC	518.10
Total 669 · Volunteer Appreciator	518.10
Total Expense	39,885.40
Net Ordinary Income	22,083.86
Net Income	22,083.86

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08/28/17
Accrual Basis

CASA (6th District)
Profit & Loss
July 2016 through June 2017

	Jul '16 - Jun 17
Ordinary Income/Expense	
Income	
CONTRIBUTIONS	
Individual Donations	4,556.82
Foundations/Organizations	2,675.56
Total CONTRIBUTIONS	7,232.38
United Way - Designated	1,500.31
GRANTS	
United Way	27,092.68
Counties	43,000.00
State GAL Funding	75,655.20
Unrestricted	2,000.00
Restricted	1,000.00
Taco Bell Grant	3,840.00
GRANTS - Other	1,000.00
Total GRANTS	153,587.88
FUNDRAISING	
Guns & Hoses	3,655.78
Grape Van Gogh	1,184.00
Taco Bell Fundraiser	15,945.00
Golf Tournament	27,851.75
Total FUNDRAISING	48,636.53
OTHER INCOME	
Interest-	583.60
Interest - Contingency Fund	47.46
Interest - Money Market	265.18
Fingerprint check	80.00
Contributions Income	20.00
Legacies & Bequests	40.00
OTHER INCOME - Other	6,634.90
Total OTHER INCOME	7,671.14
Total Income	218,628.24
Expense	
Golf Tournament Fundraiser	4,909.65
RENT & OPERATING LEASES	
Soda Springs Office	2,500.00
Liability - Property	2,520.00
Total RENT & OPERATING LEASES	5,020.00
OFFICE & ADMIN SUPPLIES	
Board Expenses	421.32
Supplies	
Operational Supplies	236.62
Supplies-Office	3,291.44
Total Supplies	3,528.06
Postage and Delivery	334.19
Total OFFICE & ADMIN SUPPLIES	4,283.57
COMMUNICATION COSTS	
Telephone/Internet	3,106.96
Total COMMUNICATION COSTS	3,106.96
TRAVEL COSTS	
Staff Mileage	6,528.82
Total TRAVEL COSTS	6,528.82

CASA
Profit & Loss
 July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>
EMPLOYEE DEVELOPMENT	
Dues and Subscriptions	1,404.34
Staff Training Expense	539.75
Volunteer Training	260.52
Total EMPLOYEE DEVELOPMENT	<u>2,204.61</u>
GENERAL SERVICES	
Fingerprints/Background Checks	845.00
Volunteer Expenses	
Volunteer Recognition	2,327.39
Volunteer Mileage	544.30
Total Volunteer Expenses	<u>2,871.69</u>
Total GENERAL SERVICES	3,716.69
OPERATING EXPENSES	
OTHER SERVICES	
Maintenance and Repair	111.38
Lawn Mowing & Maintenance	697.86
Building Repairs	6,455.03
Total OTHER SERVICES	<u>7,264.27</u>
PROFESSIONAL SERVICES	
Accounting	975.15
Total PROFESSIONAL SERVICES	<u>975.15</u>
Total OPERATING EXPENSES	8,239.42
PAYROLL EXPENSES	
EMPLOYEE BENEFITS	
Workmen's Comp	1,213.00
Health Insurance	3,534.83
Benefits	650.24
Total EMPLOYEE BENEFITS	<u>5,398.07</u>
SALARIES & WAGES.	
Salaries & Wages-Employees	127,570.53
Total SALARIES & WAGES.	<u>127,570.53</u>
PAYROLL TAXES	
FICA. MC. Fed W/H	9,740.43
SUTA	1,133.43
Total PAYROLL TAXES	<u>10,873.86</u>
Total PAYROLL EXPENSES	143,842.46
Restricted Grants	22.04
OTHER SERVICES	417.47
Grant	370.00
Taco Bell Grant (Restricted)	360.12
UTILITIES	
Gas and Electric	2,719.25
Water/Sewer/Garbage	605.51
Total UTILITIES	<u>3,324.76</u>
Equipment Expense	
Computer Programs	3,319.55
Computer Repairs	100.00
Office Equipment	20.00
Total Equipment Expense	<u>3,439.55</u>
6195 - National and State Conf Staff	1,394.22

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08/28/17

Accrual Basis

CASA
Profit & Loss
July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>
MISCELLANEOUS EXPENSES	
Insurance	
Directors & Officers	1,479.00
Position Bond	60.00
Total Insurance	<u>1,539.00</u>
Printing and Reproduction	469.16
Fundraiser Expense	
Grape VanGough	212.00
Guns & Hoses	621.43
Fundraiser Expense - Other	90.00
Total Fundraiser Expense	<u>923.43</u>
Program Promotion and Advertisi	157.47
Various Misc Expenses	1,843.59
Christmas Open House	61.01
Bank Service Charges	60.11
MISCELLANEOUS EXPENSES - Other	0.00
Total MISCELLANEOUS EXPENSES	<u>5,053.77</u>
Total Expense	<u>196,234.11</u>
Net Ordinary Income	<u>22,394.13</u>
Net Income	<u><u>22,394.13</u></u>

Judicial District VII CASA Program, Inc.
Profit & Loss
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL
Ordinary Income/Expense													
Income													
GAL- Supreme Court	6,961.83	6,961.83	6,961.83	6,961.83	6,961.83	6,961.83	6,961.83	6,961.83	13,923.66	0.00	6,961.83	6,961.83	83,541.96
Realized gain of securities	160.37	168.36	216.45	158.76	171.76	3,259.36	300.45	154.53	194.76	167.86	164.86	280.44	5,417.96
Counties	0.00	0.00	0.00	0.00	0.00	3,450.00	0.00	0.00	9,000.00	0.00	0.00	0.00	12,450.00
Contributions	5,121.34	5,144.73	118.03	600.00	7,176.19	1,124.55	111.85	110.84	1,936.97	0.00	5,143.97	341.40	26,929.87
Fundraising	2,785.76	275.00	1,620.00	50.00	250.00	0.00	16,645.00	0.00	50.00	0.00	904.04	285.00	22,864.80
Grants	0.00	2,500.00	0.00	2,500.00	0.00	1,000.00	0.00	0.00	2,500.00	0.00	1,500.00	5,000.00	15,000.00
Total Income	15,029.30	15,049.92	8,916.31	10,270.59	14,559.78	15,795.74	24,019.13	7,227.20	27,605.39	167.86	14,694.70	12,868.67	166,204.59
Gross Profit	15,029.30	15,049.92	8,916.31	10,270.59	14,559.78	15,795.74	24,019.13	7,227.20	27,605.39	167.86	14,694.70	12,868.67	166,204.59
Expense													
Background Check	0.00	0.00	500.50	0.00	0.00	10.00	0.00	222.75	0.00	393.25	0.00	0.00	1,126.50
Staff Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	150.00
Fundraising Expense	0.00	0.00	141.00	0.00	0.00	0.00	0.00	0.00	84.72	0.00	0.00	50.00	275.72
Bank Service Charges	0.00	0.00	0.00	0.00	97.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.50
Board Expense	0.00	0.00	0.00	0.00	103.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.75
Depreciation Expense	111.85	111.85	111.85	111.85	111.85	111.85	111.85	111.85	111.85	111.85	111.85	111.85	1,342.20
Dues and Subscriptions	0.00	0.00	0.00	295.00	0.00	0.00	434.00	0.00	0.00	0.00	0.00	0.00	729.00
Insurance	341.17	341.17	341.17	341.17	341.17	341.17	341.17	341.17	341.17	341.17	341.17	341.17	4,094.04
Licenses, Permits and Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	936.00	936.00
Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00	922.32	936.36	0.00	0.00	408.74	0.00	1,940.98	4,208.40
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.83	102.83
Payroll Taxes	530.62	845.89	525.76	515.60	515.59	922.22	555.59	555.60	555.59	555.60	555.59	833.41	7,467.06
Postage and Delivery	0.00	0.00	94.00	0.00	0.00	27.95	0.00	103.08	0.00	0.00	0.00	0.00	225.03
Printing and Reproduction	0.00	135.93	0.00	0.00	0.00	131.62	0.00	123.47	157.03	0.00	155.14	0.00	703.19
Professional Fees	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	825.00
Program Promotion	0.00	0.00	167.52	0.00	0.00	0.00	111.00	42.40	0.00	1,055.00	0.00	0.00	1,375.92
Rent	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,000.00	0.00	12,000.00
Repairs and Maintenance	0.00	0.00	0.00	50.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Salaries and Wages	6,134.40	9,778.96	6,423.08	6,423.08	6,423.08	11,499.25	6,423.08	6,423.08	6,423.08	6,423.08	6,423.08	9,634.62	88,431.87
Supplies	0.00	0.00	22.23	0.00	0.00	0.00	25.73	40.00	9.50	36.03	0.00	612.12	745.61
Telephone/Internet	268.98	269.76	268.91	272.74	269.07	269.04	269.19	269.18	268.98	269.49	536.35	0.00	3,233.69
Training	0.00	70.00	0.00	478.59	0.00	77.21	26.04	0.00	186.33	0.00	0.00	0.00	838.17
Volunteer Recognition	0.00	0.00	65.89	61.47	76.89	233.43	0.00	0.00	779.64	564.85	320.89	0.00	2,103.06
Total Expense	8,387.02	12,553.56	9,661.91	10,349.50	8,938.90	15,596.06	10,234.01	9,232.58	10,067.89	11,159.06	10,471.07	14,562.98	131,214.54
Net Ordinary Income	6,642.28	2,496.36	-745.60	-78.91	5,620.88	199.68	13,785.12	-2,005.38	17,537.50	-10,991.20	4,223.63	-1,694.31	34,990.05

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09/05/17
Accrual Basis

Judicial District VII CASA Program, Inc.
Profit & Loss
July 2016 through June 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	TOTAL
Other Income/Expense													
Other Expense	546.88	0.00	0.00	567.98	0.00	0.00	567.07	0.00	0.00	592.58	0.00	0.00	2,274.51
Other Expenses	546.88	0.00	0.00	567.98	0.00	0.00	567.07	0.00	0.00	592.58	0.00	0.00	2,274.51
Total Other Expense	546.88	0.00	0.00	567.98	0.00	0.00	567.07	0.00	0.00	592.58	0.00	0.00	2,274.51
Net Other Income	-546.88	0.00	0.00	-567.98	0.00	0.00	-567.07	0.00	0.00	-592.58	0.00	0.00	-2,274.51
Net Income	6,095.40	2,496.36	-745.60	-546.89	5,620.88	199.68	13,218.05	-2,005.38	17,537.50	-11,583.78	4,223.63	-1,694.31	32,715.54