COURT APPOINTED SPECIAL ADVOCATE
2356 Myrtle Ave.
EUREKA, CALIFORNIA 95501

Tuesday, April 26, 2021 5:30 – 7:00
In-Person at CASA Office
or
Zoom Meeting ID: 839 0538 3751 and Passcode: 329742
https://us02web.zoom.us/j/83905383751?pwd=SXJETGhzUmZWR3FVRk5KYVQvSFpNZz09

WELCOME AND CHAIR'S REMARKS	Sam
APPROVAL OF MINUTES FROM LAST MEETING	Sam
UPDATES FROM EXECUTIVE DIRECTOR • **Compliance** • **Serving Children/Youth** • **Funding**	Jeanne
FINANCIAL REPORT	Jeanne
ITEM(S) FOR REVIEW • **Procurement Policy** • **Internal Fiscal Controls**	John and Jeanne
ITEM FOR DISCUSSION • **Website**	Amber
CLOSING	Sam
QUESTIONS AND ANSWERS	Sam
BOARD MEMBER ANNOUNCEMENTS	Sam
PUBLIC COMMENT MAY BE LIMITED BY THE CHAIR	Sam
ADJOURNMENT	Sam

CASA of Humboldt

BOARD OF DIRECTORS

July 1, 2021 – June 30, 2022

BOARD CHAIR
Samantha Day
P.O. Box 69 Cutten, CA 95534
(707)601-0533
samanthadayconsulting@gmail.com
HSRC, Director of Social Services

BOARD VICE CHAIR
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(707)441-1207(H) (707)445-8801 (W) (707)272-2582 (C)
jestes@coastccu.org
Manager, Loan Administration

BOARD SECRETARY
Allison Tans
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passtans@suddenlink.net
Program Manager

BOARD TREASURER
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JohnG4EFT@hotmail.com
VP- Member Digital Services

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Marketing Consultant

Madison Stefaniuk DiDomenicantonio
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Community & Corporate Social Responsibility

Madison Goddard
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(707)502-9540
madisongoddard@gmail.com
Service Coordinator

Executive Director Board Report

April 26, 2022

Compliance

Fiscal

- The fiscal audit results are being finalized by JWT and Associates, LLP and they should provide the results any day now. JWT and Associates have begun preparing our federal and state tax return.
- On April 25th, John, Amber, and I are meeting with Tirzah Walsh to review our monthly fiscal report format, the accounting processes at Cunningham, Malone, and Morton, and changes to our account codes.

IT

- No updates this month

Program

- I continued to attend an Executive Director and Program Manager meetings hosted by California CASA.
- The National CASA Self-Assessment began on January 31st and will be completed on April 30th. We now have policies and processes to ensure we are in compliance with all National Standards as well as several best practices. A Procurement Policy and an Internal Fiscal Controls Policy are on this agenda for review. The items that continue to be "in development" are the Diversity, Equity, and Inclusion Plan, an Outreach and Community Education Plan, a Growth Plan, and a comprehensive Risk Management Plan.

Serving Children/Youth

- Dashboard Report: See attached for an updated Dashboard Report. Thanks to Krista Mashburn, Case Supervisor, we now have a systematic process to track referrals and analyze referral data for program planning purposes. Historically, referral documents were kept in piles and not tracked in any way. Over the last month, Krista created a robust tracking spreadsheet so referrals can be tracked over the short-term and planning efforts are underway to track referrals in Optima. Please consider sending a brief note to Krista thanking her for her hard work (krista@humboldtcasa.org).
    - There are 106 children currently in need of CASA services. CASA of Humboldt's ability to serve children is driven by two key factors: the number of paid Case Supervisors and the number of available advocates. As part of the strategic planning process, a growth plan will be created to increase children served.
    - Of 106 children in need of CASA services:
        - 62 children (58%) are detained (removed from their home of origin)

        - 44 children (42%) are not detained (living with birth parents and receiving court-ordered or voluntary services)
    - Of the 106 children in need of CASA services, children live in the following regions of Humboldt County:
        - Central: 21 children (33.8%)
        - East: 9 children (14.5%)
        - North: 9 children (14.5%)
        - Eel River Valley: 8 children (12.9%)
        - South: 3 children (4.8%)
        - Out of county/state: 3 children (4.8%)
        - Location Not Available: 9 children (14.5%)
- Volunteer Training Materials: The updating of the Volunteer Handbook was completed and is being used for all new volunteer advocates. All current advocates will receive a copy of the revised handbook.
- Case Supervisor Training Materials: Staff were trained on the following processes this month:
    - Completing a matching interview with new volunteers
    - Completing annual performance review for volunteers
    - Obtaining authorization for volunteers to take photos of children (for court reports and memory books)
    - Driver agreement and transportation log for volunteers
    - Monthly case supervision for volunteers
    - Two-case limit exception form for volunteers
    - Monthly in-person exception form for volunteers
- Optima: With the support of Joselyn Lindsey, Operations Coordinator, efforts to streamline and optimize data collection, tracking, and reporting continues. Over the last month, the primary areas of focus have been: 1) volunteer tracking, 2) referral tracking in Optima, 3) activity codes for progress notes, and 4) a case supervisor dashboard summarizing key performance metrics, such as timely documentation, routine contact with advocates, etc.
- Volunteer Appreciation Week: April 17th-23rd is Volunteer Appreciate Week. We recognized volunteer advocates with a card and $10 gift certificate to Ramone's.

Other

- Retreat Facilitation: We invited three community members to submit a proposal to facilitate our staff and board retreats. Proposals will be submitted to me no later than April 29th.

- Building: A contractor was contacted in October regarding some minor maintenance to the building and he is now able to begin the work (repainting interior rooms, installing paper towel and soap dispenser, trimming tree, fixing an electrical outlet that doesn't work, and power washing the outside of the building). Repainting the interior has begun. He will also be fixing the exterior, where there is a small hole/gap where the gutter meets the wall. During the recent rain, we learned of this issue when water was found on the inside floor.

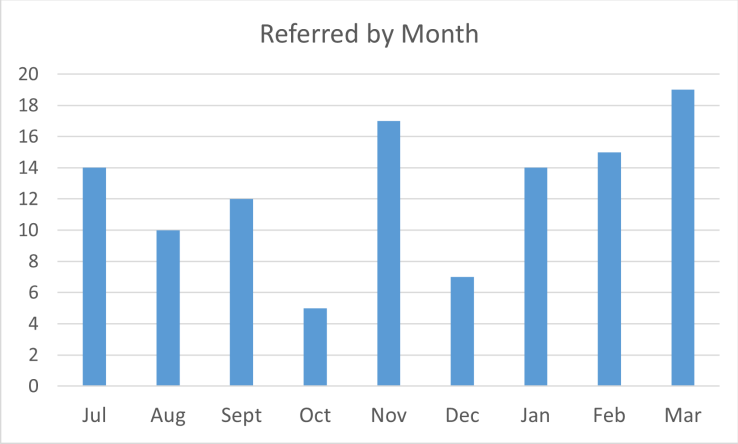
Funding

- Additional information regarding grants and fundraising will be included the Development Report by Amber Madrone Anderson.

CASA
Court Appointed Special Advocates
FOR CHILDREN
HUMBOLDT COUNTY

DRAFT DASHBOARD REPORT

FISCAL YEAR 2021-2022 - APRIL, 2022



NUMBER OF CHILDREN REFERRED

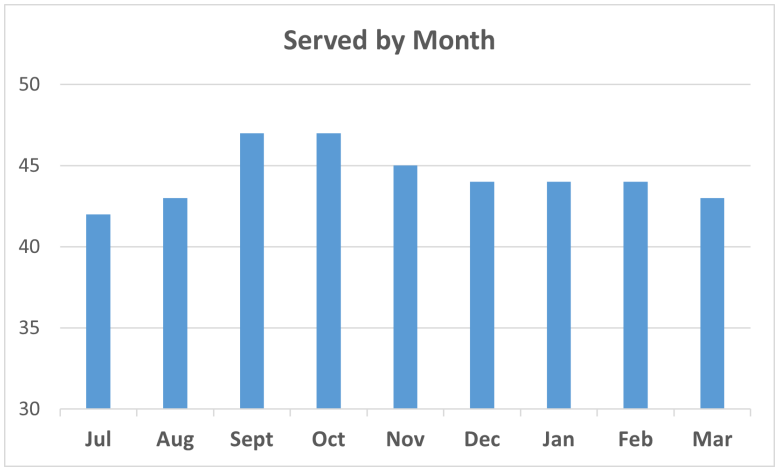
CASA of Humboldt receives referrals in two ways—spreadsheet emailed by the Court Clerk and hard copies of jurisdiction reports from the judge that are picked up from the Court.

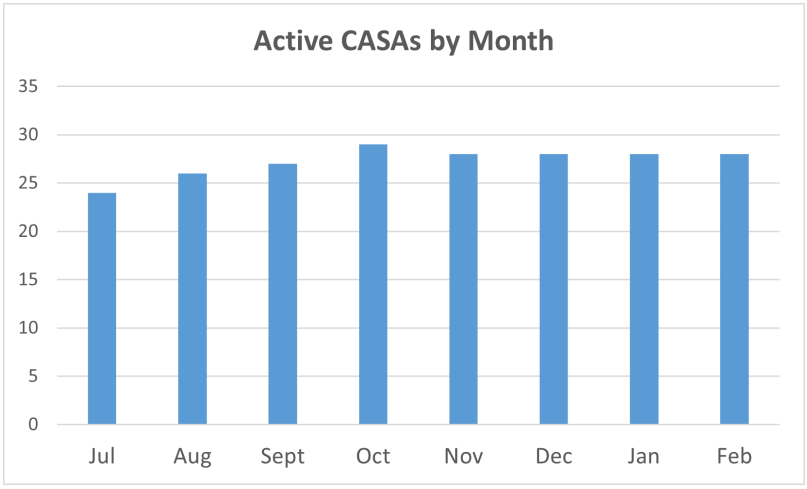
On average this fiscal year, CASA of Humboldt receives 12 referrals per month. There are currently 106 children in need of CASA services.

NUMBER OF CHILDREN SERVED

CASA of Humboldt provides advocacy services to children and youth involved with child welfare services. CASA of Humboldt's ability to serve children is driven by two key factors: the number of paid Case Supervisors and the number of available advocates. As part of the strategic planning process, a growth plan will be created to increase children served.

Fiscal year to date, 49 children have been served.





NUMBER OF ACTIVE ADVOCATES

The number of active CASAs closely mirrors the number of children served since most CASAs serve an individual child.

CASA of Humboldt offers continuous opportunities for training over the course of the year. There are currently 2 prospective advocates in the process of interviewing, 8 who are finishing training, and 4 who are ready to be matched with youth.

April 26, 2022

Fundraising Updates:

Our Spring Appeal was mailed out at the end of March and donations are still coming in on this campaign. The Big Impact Community Challenge will roll out in May. We have secured the first two community challenge partners, Coast Central Credit Union at $10,000 and Redwood Capital Bank at $5,000. Thank you to Jessica for facilitating the ask on both of these! We have one more slot open and have several asks out to secure the third community challenge partner. Business sponsorship letters are going out next week, followed by the public campaign.

CASA will be the recipient of the proceeds from the Bear River Golf Tournament on July 29th. Please let me know if you would like to register a team or help out on the day of the tournament.

Grants:

Current:

- Coast Central Credit Union Community Impact grant was awarded for $5,000. CASA was one of 14 recipients out of 54 applicants!
- An application was submitted in the amount of $50,000 to St. Joe's Sisters of Orange to support the case load of a .60 FTE case supervisor and .20 FTE operations coordinator. Decisions on this grant are announced mid-May.

Upcoming For Consideration:

- National CASA background checks
- National CASA needs based
- First 5 & DHHS ACES Collaborative Partnership
- HAF Sign and Ruth Smith Fund

Funds Report:

- See attached

Additional Items:

- The new website is in the final stage of completion and ready to go live in May. This website will showcase our donors, ways to get involved, and a log-in area for advocates creating a central location for everything advocates need.

April 26, 2022

Board Involvement:

- Make a personal gift/ become a sustaining partner
- Write thank you cards
- Join the fundraising committee
- Purchase gas gift cards for advocates
- Sign up a team or volunteer at the Bear River Golf Tournament (7/29/2022)

Month of fiscal year:	9	Percent of fiscal year completed :	75.00%	March		
		Income source	FY21-22 Goal (Gross)	FY21-22 Rec'd YTD	% to Goal	Notes
Board Giving			**$3,000**	**$1,575**	**52.5%**	
General	ongoing	General Donations	$37,000	$34,105	92.2%	
	ongoing	Sustaining Partner	$10,000	$9,503	95.0%	
	July	Summer Newsletter 2021	$7,800	$3,935	50.4%	
	March	Spring Appeal	$6,000		0.0%	
	ongoing	third party fundraising	$5,000	$18,530	370.6%	moved Coop from grants to 3rd party
	Dec	End of year appeal	$40,000	$39,147	97.9%	
	ongoing	Major Gifts	$20,000	$46,000	230.0%	moved Schmidbauer donation from Planned to Major
General Total			**$125,800**	**$151,220**	**120.2%**	
Super Kid Season	Aug-Oct	SKS Teams	$40,000	$16,156	40.4%	
	Aug-Oct	Cooperate events	$15,000	$0	0.0%	
	Aug-Oct	Online Auction	$10,000	$2,968	29.7%	
	Aug-Oct	Corporate Sponsorships	$6,000	$10,000	166.7%	
	Aug-Oct	General SKS giving	$5,000	$0	0.0%	
SKS Total			**$76,000**	**$29,124**	**38.3%**	
Big Night	April	Community Match Partners	$15,000			$15,000 secured through RCB and CCCU will be reflected in next months report
	May-June	Sponsorship	$18,000		0.0%	
	May-June	Donations	$15,000	$150	1.0%	2021 Big Night Donation- received in this fiscal year
Big Night Total			**$48,000**	**$150**	**0.3%**	
Grants Total	**ongoing**		**$30,000**	**$16,000**	**53.3%**	*California Relief ($15,000), & HAF($1,000)*
BUDGETED TOTAL		**TOTAL**	**$282,800**	**$198,069**	**70.0%**	
Planned Giving						
Total Funds Received				**$198,069**	**70.0%**	

Audited Financial Statements

Court Appointed Special Advocates of Humboldt

For The Year Ended June 30, 2021

Court Appointed Special Advocates of Humboldt

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JWT & Associates

A Certified Public Accountancy Association
Utah Office - 212 East Crossroads Blvd, Suite 179, Saratoga Springs, Utah 84045
California Office - 1111 East Herndon, Suite 211, Fresno, California 93720

Independent Auditors' Report

To the Board of Directors
Court Appointed Special Advocates of Humboldt
Eureka, California

Report on the Financial Statements

We have audited the accompanying financial statements of Court Appointed Special Advocates of Humboldt ("CASA of Humboldt" or the "Organization"), which comprise the statement of financial position as of June 30, 2021 and the related statements of activities and changes in net assets, statement of 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 the 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 consolidated 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 of 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 Court Appointed Special Advocates of Humboldt as of June 30, 2021 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter
As discussed in Note 1, the Organization adopted Accounting Standards Update (ASU) 2018-08, *Not -for-Profit-Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, and ASU No. 2016-01, *Financial Instruments* for the year ended June 30, 2021. Our opinion is not modified with respect to this matter.

Prior Year Audit
The June 30, 2020 financial statements of Court Appointed Special Advocates of Humboldt were audited by CHW, LLP, another CPA firm. The June 30, 2020 audit report was issued February 5, 2021 on which an unmodified opinion was expressed.

JWT & Associates, LLP

Fresno, California
April 26, 2022

Court Appointed Special Advocates of Humboldt
Statements of Financial Position

	June 30 2021	June 30 2020
Assets		
Current assets:		
Cash and cash equivalents	$ 219,218	$ 325,083
Grants receivable	24,489	18,452
Inventory	2,165	13,486
Prepaid expenses	2,353	2,066
Total current assets	248,225	359,087
Noncurrent assets:		
Property and equipment, net	436,896	449,281
Deposits	500	500
Endowment fund	848,494	522,618
Total assets	$ 1,534,116	$ 1,331,486
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and other accrued expenses	$ 7,356	$ 10,076
Accrued payroll and related liabilities	13,767	15,174
Total current liabilities	21,123	25,250
Long-term debt	-	43,800
Total liabilities	21,123	69,050
Net assets:		
Net assets without donor restrictions	1,471,720	1,223,251
Net assets with donor restrictions	41,273	39,185
Total net assets	1,512,993	1,262,436
Total liabilities and net assets	$ 1,534,116	$ 1,331,486

The accompanying notes are an integral part of these financial statements.

Court Appointed Special Advocates of Humboldt
Statements of Activities and Changes in Net Assets
For the Year Ended:

	June 30 2021	June 30 2020
Change in net assets without donor restrictions		
Revenues, gains, and other support:		
Grant awards	$ 4,693	$ 14,100
Fundraising and donations	317,747	272,673
Miscellaneous income	3,625	346
Investment income	183,858	4,728
Forgiveness of debt income	43,800	-
Net assets released from restriction	133,918	138,973
Total revenues and other support	687,641	430,820
Expenses:		
Program services	225,135	215,605
Management and general	86,592	64,425
Fundraising	127,445	101,852
Total expenses	439,172	381,882
Increase in net assets without donor restriction	248,469	48,938
Net Assets at the beginning of the year	1,223,251	1,174,313
Net Assets at the end of the year	$ 1,471,720	$ 1,223,251
Change in net assets with donor restrictions		
Revenues, gains, and other support:		
Grant awards	$ 133,917	161,404
Fundraising	2,089	402
Net assets released from restriction	(133,918)	(138,973)
Increase in net assets with donor restrictions	2,088	22,833
Net Assets at the beginning of the year	39,185	16,352
Net Assets at the end of the year	$ 41,273	$ 39,185

The accompanying notes are an integral part of these financial statements.

Court Appointed Special Advocates of Humboldt
Statements of Cash Flows
For the Year Ended:

	June 30 2021	2020
Cash flows from operating activities:		
Change in net assets	$ 250,557	$ 71,771
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	17,999	17,657
Unrealized gains	(170,417)	(4,902)
In-kind contributions	-	(10,032)
Changes in operating assets and liabilities:		
Grants receivable	(6,037)	12,505
Inventory	11,321	-
Prepaid expenses	(287)	65
Accounts payable and other accrued expenses	(2,720)	6,428
Accrued payroll and related liabilities	(1,407)	(3,499)
Deferred revenue	(36,478)	(6,182)
Net cash provided by (used in) operating activities	62,531	83,811
Cash flows from investing activities:		
Contribution to endowment fund	(118,982)	(1,679)
Purchases of property and equipment	(5,614)	(3,423)
Net cash provided by (used in) investing activities	(124,596)	(5,102)
Cash flows from investing activities:		
Forgiveness of debt income	(43,800)	43,800
Net cash provided by (used in) financing activities	(43,800)	43,800
Net increase (decrease) in cash	(105,865)	122,509
Cash and cash equivalents beginning of year:	325,083	202,574
Cash and cash equivalents end of year:	$ 219,218	$ 325,083

The accompanying notes are an integral part of these financial statements.

Court Appointed Special Advocates of Humboldt
Notes to Financial Statements
For the Year Ended June 30, 2021

Note 1: Summary of Significant Accounting Policies

***Nature of Activities*:** Court Appointed Special Advocates of Humboldt ("CASA of Humboldt" or the "Organization") is a not-for-profit organization whose purpose is to train and support volunteers, appointed by the court, to serve as independent advocates for the best interests of abused and neglected children. CASA of Humboldt was originally incorporated in 1991 as a publicly supported entity.

The Board of Directors is comprised of community members who work on a volunteer basis. The Board forms various committees to study, evaluate and assist in the operation and management of the Organization.

***Basis of Accounting*:** The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets are those currently available for use and are not subject to donor-imposed stipulations.

Net assets with donor restrictions: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as unrestricted revenue.

***Income Taxes*:** The Organization is a private not-for-profit corporation organized under the laws of the State of California. The Organization has been determined to be exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701d of the State of California Revenue and Taxation Code by the IRS and Franchise Tax Board, respectively. Accordingly, no provision for income taxes is included in the accompanying financial statements. The Organization's returns are subject to examination by federal and state taxing authorities generally for three years after they are filed.

***Revenue Recognition*:** The Organization derives substantial revenues from grants, fundraising and donations, investment income, and miscellaneous income. Contributions to the Organization from private organizations and individuals, including unconditional pledges, are recognized as revenues in the period received including scrip sales, grants and donations. Realized and unrealized gains and losses on investments are reported as increases or decreases in net assets.

Donated equipment and other non-cash donations are recorded as contributions at their fair market value at their date of donation. CASA of Humboldt reports the donations as support without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used.

Donated services are recorded as contributions if the services (a) create or enhance non-financial assets or (b) required specialized skills, are performed by people with those skills and would otherwise be purchased by the Organization.

Approximately 42% of the Organization's revenue is from two sources, fundraising and donations.

Note 1: Summary of Significant Accounting Policies (Continued)

***Use of Estimates*:** The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Management believes these estimates are reasonable.

***Expense Allocation*:** The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include office expense and depreciation, which are allocated on a square-footage basis, as well as salaries and wages and employee benefits, which are allocated on the basis of estimates of time and effort.

***Cash and Cash Equivalents*:** For purposes of the statement of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents. Cash and cash equivalents are fully insured by federal depository insurance.

***Grants Receivable*:** Grants receivable are stated at unpaid balances. Management provides for an allowance for doubtful accounts based on the age of the receivable and other relevant factors. At June 30, 2021 and 2020 grants receivable consisted of $24,489 and $18,452, respectively.

***Inventory*:** Inventories are presented at the lower of cost or market, on a first-in, first-out basis. Donated inventory items are valued at estimated fair market value at the date of the donation. At June 30, 2021 and 2020 inventory consisted of $2,165 and $13,486, respectively.

***Property and Equipment, Net*:** The Organization's policy requires capitalizing acquired property and equipment of $200 or more at cost when purchased or estimated fair value when donated. Lesser amounts are expensed as incurred. Repairs and maintenance, which are not considered betterments and do not extend the useful life of property and equipment are charged to expense as incurred. The Organization reports donated property and equipment as contributions without donor restrictions unless the donor has restricted the asset for a specific purpose.

Depreciation of assets is computed using the straight-line method over the estimated useful lives of assets, which range from five to seven years for furniture and equipment, and 39 years for building and improvements.

***Accrued Vacation*:** The Organization accrues vacation pay to a maximum of up to 27 days, depending on length of employment, per employee to encourage the taking of vacations. Accrued vacation pay at June 30, 2021 and 2020 was $2,397 and $4,591, respectively.

Court Appointed Special Advocates of Humboldt
Notes to Financial Statements
For the Year Ended June 30, 2021

Note 2: Functional Expense

The Organization provides support to the foster care system within its geographical location within the guidelines of their non-profit mission. The Organization provided a report allocating the functional expense between program services, management and general, and fundraising expenses. Functional expenses as of June 30, 2021 are as follows:

	Program Services	Management & General	Fundraising	Total Expenses
Salaries and wages	$ 138,826	$ 28,722	$ 71,807	$ 239,355
Employee benefits	13,030	2,696	6,740	22,465
Payroll Taxes	11,458	2,371	5,927	19,756
Professional Fees	-	26,861	-	26,861
Fundraising	-	-	24,442	24,442
Insurance	-	4,986	-	4,986
Maintenance and repairs	-	1,609	-	1,609
Office expense	7,970	17,022	10,929	35,921
Program expense	2,472	-	-	2,472
Telephone and internet	5,768	339	679	6,786
Travel and conference	903	69	68	1,040
Utilities	4,258	249	501	5,008
Volunteer Expense	21,640	-	-	21,640
Depreciation and amortization	15,300	899	1,800	17,999
Other expenses	3,511	769	4,553	8,832
Total expenses	$ 225,135	$ 86,592	$ 127,445	$ 439,172

Functional expense as of June 30, 2020 are as follows:

	Program Services	Management & General	Fundraising	Total Expenses
Salaries and wages	$ 132,700	$ 27,455	$ 68,638	$ 228,793
Employee benefits	12,645	2,616	6,540	21,801
Payroll Taxes	11,191	2,315	5,788	19,294
Professional Fees	-	10,801	-	10,801
Fundraising	-	-	8,861	8,861
Insurance	-	5,958	-	5,958
Maintenance and repairs	-	2,016	-	2,016
Office expense	5,282	11,281	7,243	23,806
Program expense	1,402	-	-	1,402
Telephone and internet	9,178	540	1,080	10,798
Travel and conference	1,795	137	136	2,068
Utilities	3,111	182	366	3,659
Volunteer Expense	22,188	-	-	22,188
Depreciation and amortization	15,009	882	1,766	17,657
Other expenses	1,105	242	1,433	2,780
Total expenses	$ 215,605	$ 64,425	$ 101,852	$ 381,882

Note 3: Endowment Fund

The Endowment Fund is Board designated. The Organization's Board of Directors may remove the designation by a three-fourths majority vote by the Board Members. Humboldt Area Foundation ("HAF") manages the Endowment Funds. An independent certified public accounting firm audits HAF annually for compliance with Generally Accepted Accounting Principles. Accordingly, the Organization's Endowment Fund is stated at fair value. Following is a summary of the activity for the years ended June 30, 2021 and 2020:

	In Memory of Jesse Hansen	Humboldt Endowment	Total
Balance forward as of June 30, 2020	$ 58,173	$ 464,145	$ 522,318
Gifts and transfers	-	142,382	142,382
Interest and dividends	790	7,129	7,919
Realized gains (losses)	1,077	10,510	11,587
Unrealized gains (losses)	17,692	152,725	170,417
Management fees	(739)	(5,389)	(6,128)
Ending balance as of June 30, 2021	$ 76,993	$ 771,502	$ 848,495

	In Memory of Jesse Hansen	Humboldt Endowment	Total
Balance forward as of June 30, 2019	$ 57,666	$ 458,371	$ 516,037
Gifts and transfers	-	2,150	2,150
Interest and dividends	1,129	8,985	10,114
Realized gains (losses)	(550)	(4,411)	(4,961)
Unrealized gains (losses)	556	4,346	4,902
Management fees	(628)	(4,996)	(5,624)
Ending balance as of June 30, 2020	$ 58,173	$ 464,145	$ 522,618

Note 4: Fair Value of Financial Assets

The Foundation adopted Statement of Financial Accounting standards No. 157, *Fair Value Measurements* (FAS 157). FAS 157 fair value establishes a framework for measuring fair value and expands disclosures about fair value measurements. FAS defines fair value as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. FAS 157 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets;

Level 2 Observable inputs other than Level I prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets;

Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets.

Note 4: Fair Value of Financial Assets (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis and recognized in the Foundation's Statements of Financial Position, as well as the classification pursuant to the valuation hierarchy.

Financial Instruments: Where quoted market prices are available in an active market, investments are classified within Level 1 of the valuation hierarchy. Level 1 instruments include a variety of financial instruments as listed below. There are no Level 2 or Level 3 types within the Statements of Financial Position of the Foundation. The following table summarizes the financial instruments measured at fair value on a recurring basis in accordance with FAS 157 as of June 30, 2021:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Equity and other similar funds	848,494	848,494	-	-
Totals of financial instruments	$ 848,494	$ 848,494	-	-

The following table summarizes the financial instruments measured at fair value on a recurring basis in accordance with FAS 157 as of June 30, 2020:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Equity and other similar funds	522,618	522,618	-	-
Totals of financial instruments	$ 522,618	$ 522,618	-	-

Note 5: Property and Equipment, net

Property and equipment net consists of the following at June 30 2021 and 2020:

	2021	2020
Land	$ 148,887	$ 148,887
Building and improvements	439,439	439,439
Furniture and equipment	99,244	93,630
Total property and equipment	687,570	681,956
Less accumulated depreciation	(250,674)	(232,675)
Property and equipment, net	$ 436,896	$ 449,281

Depreciation and amortization expense for the year ended June 30, 2021 and June 30, 2020 amounted to $17,999 and $17,657, respectively. CASA of Humboldt has no commitments related to ongoing construction contracts as of June 30, 2021.

Note 6: Information Regarding Liquidity and Availability of Resources

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and various receivables. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to providing and supporting advocacy and community services including job training and placement; microcredit loans; microenterprise assistance; affordable housing assistance; transitional housing and access to nutritious food and clothing as well as the conduct of services undertaken to support those activities to be general expenditures.

The following table reflects the Organization's financial assets as of June 30, 2021 and June 30, 2020, reduced by amounts that are not available to meet general expenditures within one year of the financial position date.

	2021	2020
Cash and cash equivalents	$ 219,218	$ 325,083
Grant receivables	24,489	18,452
Total financial assets	243,707	343,535
Restricted by donors	(41,273)	(39,185)
Financial assets available to meet cash needs for general expenditures within one year	$ 202,434	$ 304,350

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by grants or donor-restricted resources. Board designated funds held in the Humboldt Area Foundation of $848,495 and $522,618 as of June 30, 2021 and 2020, respectively, are set aside for operational reserve and program expansion to enhance long-term organizational growth.

Note 7: Grant Awards

The Organization received the following grant awards for the years ended June 30, 2021 and 2020.

	2021	2020
California Office of Emergency Services	$ 113,553	$ 113,177
Judicial Council	20,365	48,227
St. Joseph Foundation	-	9,000
Other	4,693	5,100
	$ 138,611	$ 175,504

Note 8: Fundraising and Donations

The revenue received from fundraising and donations is summarized below for the years ended June 30, 2021 and 2020.

	2021	2020
Donations	$ 209,826	$ 147,901
Kids Walk	64,357	71,585
Big Night Dinner	45,652	48,666
	-	4,923
	$ 319,836	$ 273,075

Note 9: Net Assets with Donor Restrictions

Net assets with donor restrictions are comprised of the following at June 30, 2021 and 2020:

	2021	2020
Humboldt Sponsors	$ 183	$ 83
Art Class	1,651	1,651
Computers	2,421	432
Education/Give Kid a Chance Fund	6,880	6,880
Activity Fund	451	451
Writing Project	542	542
Solar	7,488	481
California Office of Emergency Services	21,657	21,657
Judicial Council	-	7,008
Total	$ 41,273	$ 39,185

Net assets released from donor restrictions consist of the following for the years ended June 30, 2021 and 2020:

	2021	2020
Humboldt Sponsors	-	1,917
Education/Give Kid a Chance Fund	-	309
Renovations	-	3,318
Writing Project	-	690
California Office of Emergency Services	$ 113,553	91,520
Judicial Council	20,365	41,219
Total	$ 133,918	138,973

Note 10: Employee Benefit Plans

Health Benefits

An employee who is a regularly scheduled employee, scheduled to work 30 hours or more per week, will be eligible to participate in the CASA of Humboldt-sponsored medical plan. Employees are eligible to enroll as of the first of the month following 60 days of continuous employment.

Retirement Benefits

Employees scheduled to work 30 hours or more per week will be eligible to participate in the Organization-sponsored retirement plan. Employees are eligible to enroll in the plan following 900 hours of continuous employment with CASA of Humboldt. The Organization will contribute to the employee's retirement fund an amount to be determined by the board of directors, which will be based on available funding and determined on an annual basis. For the year ended June 30, 2021 the Organization's contribution was up to a 3% match. Total retirement plan expense was $937 and $1,503 for the years ended June 30, 2021 and June 30, 2020, respectively.

Note 11: Commitments and Contingencies

Litigation
The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Organization carries commercial insurance. At June 30, 2021, the Organization is not party to any legal proceedings. In the opinion of management, there are no known claims or incidents that may result in the assertion of additional claims as of the date of this report, and therefore no adverse effect on the Organization's financial statements.

Grants
Grant support is subject to audit by the grantor. In the event a grantor audit should result in costs being disallowed, the Organization would be obligated to reimburse the grantor for disallowed costs. Any such disallowance would be paid from the net assets without donor restrictions.

Note 12: Long-term Debt

On April 8, 2020, the Organization obtained a loan from Redwood Capital Bank. The loan was made pursuant to the Paycheck Protection Program under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). It carries a 1% fixed interest rate per annum with a deferment period of six months. The loan matures in April 2022 and is forgivable upon reimbursement from the Small Business Administration. The total amount borrowed was $43,800. The loan was officially forgiven on November 10, 2020. Income of $43,800 was recognized during the year ended June 30, 2021 as forgiveness of debt income.

Note 13: Subsequent Events

Management evaluated the effect of subsequent events on the financial statements through April 26, 2022, the date the financial statements were originally issued, and determined at that time that there are no material subsequent events that had not been disclosed.

CASA of Humboldt Policy
Accounting Systems and Internal Fiscal Controls
Revise Date: 04/18/2022

CASA of Humboldt is a private nonprofit 501 (c)(3) tax-exempt corporation that governs and administers the CASA program of Humboldt County. The Executive Director is responsible for the overall fiscal management of the program, under the guidance and direction of the Board of Directors. Financial policies include those safeguards necessary to promote sound fiscal controls and ensure that integrity is preserved in the use of all program funds.

Fiscal Year
The fiscal year shall be from July 1 through June 30.

Accounts and Audit
The books and accounts shall be kept in accordance with generally accepted accounting principles and be reviewed annually by a certified public accountant. External controls are provided by an independent audit conducted annually by a certified public accountant. It is the responsibility of the auditing accountant agency to express an opinion of the financial statements upon examination of the financial records and supporting evidence of amounts and disclosures.

Commented [JG1]: Confirm with Tirzah in mtg on 4-25-22

Financial Systems
The executive director monitors all program expenditures and financial reporting. An accounting team uses Quick Books Pro to monitor all financial matters, print checks and record deposits and will keep full accounts of all receipts and disbursements. All monthly financial information is sent to an independent certified public accountant. Financial information is reviewed and monthly financial reports are prepared by the accounting firm. All financial information is then reviewed by the board treasurer, and finally submitted monthly to the full board for approval.

Commented [JG2]: Confirm with Tirzah in mtg on 4-25-22. Does anyone at CMMT review her work?

Treasurer
The treasurer of the board of directors shall oversee all funds of the organization deposited in the bank or banks designated by the board of directors, shall make written reports of same to the board of directors at its meetings. The books of account shall be open to inspection by any board of director. The treasurer shall perform such other duties as may be delegated to him/her by the board of directors. Organization funds equal to or exceeding $5,000 shall be paid only on a check signed by two (2) authorized officers of the organization or by an authorized officer and the executive director.

Emergency single signature check signing by the Executive director process shall be as follows:

1. 2nd signature authorization can be provided in the form of an email, fax, or by phone by an authorized check signor.
2. The email / fax receipt or emergency authorization form (used for phone authorization) shall be attached to the cancelled check.
3. This procedure shall be used for emergency situations only

Budget, Finance, and Audit Committee Charter

1. Purpose Statement

While primary responsibility for the financial reporting process vests in the Executive Director, the audit committee (hereinafter referred to as the 'Committee') will assist the board of directors in fulfilling its oversight responsibilities. This process oversees the following areas as they relate to the financial reporting process:

- The system of internal control
- The audit process
- Maintaining financial consistency between the financial report and the organization's stated mission and objectives.

In performing its duties, the Committee will maintain effective working relationships with the board of directors, management, and external auditors. To effectively perform his or her role, each committee member will obtain an understanding of (i) the responsibilities of Committee membership, (ii) the organization's mission, and (iii) the organization's general operating environment.

2. Organization and Structure

This charter has been approved by the organization's board of directors hereinafter referred to as the 'Board'. The Committee shall have access to the organization's records, documents and personnel, and will be provided with appropriate resources to diligently discharge its responsibilities.

The Committee shall be made up of the Executive Director, the Treasurer and at least two other members. The Treasurer will chair this committee. Members of the Committee must have working knowledge of the organization's operating environment and, in the sole judgment of the Board, demonstrate proficiency in general business practices. The Committee shall meet at least two times per fiscal year (via face-to-face meetings, video conferencing of conference calls) or more frequently as circumstances dictate. One such meeting shall include separate session with the organization's external auditors.

The Committee shall maintain minutes of its meetings and report periodically to the Board on the results of Committee activities. The Committee shall review and recommend updates of its charter annually.

3. Responsibilities

The Committee shall assist the Board in overseeing the following:

<u>Internal Control</u>

- Evaluate whether management has established a tone that stresses the importance of a sound internal control environment. Ascertain that a mechanism is in place to ensure that all individuals within the organization are made aware of this philosophy.
- Ascertain whether recommendations received from external auditors and other consultants for improving the internal control structure have been adequately addressed by management.

- Gain an understanding as to the degree of computerization utilized in the financial reporting process, including the extent to which security systems and contingency plans (in the event of system failure) have been implemented.
- Become familiar with the organization's budgetary, investment and risk management policies. Ascertain whether such policies have been applied consistently and appropriately
- External Auditors
- Review the performance of external auditors and recommend to the Board the selection, retention or discharge of the external auditors. Ascertain the scope of the auditor's engagement, as delineated in the engagement letter, and the anticipated compensation arrangement. Document a clear understanding with external auditors that they are accountable to the Committee and the Board.
- Confirm the independence of the external auditors, it being understood that external auditors are responsible for the accuracy of such an assertion. Also, review any non-audit services provided to the organization by the external auditors, both past and anticipated.
- Review the external auditor's comments and recommendations and managements responses, as well as any other matters related to the conduct of the audit that are required to be communicated to the Committee under Generally Accepted Auditing Standards.
- Reporting the results of the annual audit to the Board.

Financial Reporting

- Review with management, and the external auditors significant accounting and reporting policies, including recent professional and regulatory standards. Obtain a general understanding of their potential impact on the organization's financial statements.
- Inquire of management and the external auditors about significant risks and exposures and what plans have been initiated to mitigate their effects.
- Review annual financial statements and ascertain that they appear complete and consistent with information known to the Committee.
- Ascertain that the accounting for and disclosure of fund-raising expenses appears reasonable. Focus on the appropriateness of cost allocations among other functional categories.
- Review other sections of the organization's annual financial report prior to its release. Pay special attention to whether the information included in these sections is consonant with information known to the Committee and consistent with the financial statements.

Mission and Objectives

- Ascertain that the organization's stated goals are consistent with its formation document, as well as its financial resources.
- Review the organization's financial report for consistency with its stated purpose.
- Confirm that major programs and activities are consistent with the organization's stated objectives.

Other

- The Committee may recommend to the Board that counsel for the organization prepare a report detailing legal and regulatory matters that may materially impact the organization's financial statements.
- The Committee will perform other ad hoc oversight functions as assigned by the Board.

Commented [JG3]: Let's use audit results and Tirzah's team to establish processes up front.

Committee Guidelines

To facilitate these goals, the budget and finance committee has outlined these guidelines:

1. The proposed budgets presented to the budget and finance committee will have been fully developed and integrated by the executive director.
   1.1. The goal is to avoid a deficit budget.
   1.2. The budget will be formatted to integrate with the monthly financial statements.

2. Individual budgets will be submitted for each individually operating department.

3. Employees handing cash will have the necessary skills to perform the job and will be carefully supervised.

4. The amount of petty cash will be restricted to $200 in Humboldt County. Petty cash disbursements will be approved by the executive director or his/her designee and will be reconciled with the petty cash journal on a monthly basis. Petty cash will not be disbursed without supporting receipts and documentation.

Commented [JG4]: We do not currently have petty cash? I would prefer not to start having one. Is anyone opposed to that?

5. Accounting firm on a monthly basis will do reconciliation of all bank accounts. Monthly bank statements are sent, to the accounting firm for this purpose.

6. Only pre-numbered checks shall be used, and they shall always be in sequence. Any voided checks must be marked “VOID”, with the signature portion of the check removed, and retained in a secure place. Blank checks shall be kept under locked control. Management shall maintain locked control over all unused check stock.

7. The executive director applies for grants from the government, private foundations, and other organizations as appropriate. The Executive director will bring to the Board any grant proposal over 15% of the budget. If the board is not able to meet in a timely manner, the executive director should bring the grant proposal to the executive committee. Grants are managed according to the contract with the individual funding sources and as described in the financial management plan.

8. Mail will be opened and a detailed listing of cash and checks received for deposit will be prepared. Copies of the checks and deposit slip will be uploaded to the external accounting team’s online portal and posted to the Quick Books program. Cash receipts will be posted to the Quick Books program after documents are uploaded to the accounting team’s portal.

9. Donor information will be entered into the donor database.

10. All checks will be endorsed immediately by the Executive Director / designee and deposited no later then the next business day. All cash received shall be properly receipted and deposited no later than the next business day.

11. Contributions received for restricted purposes will be entered in a separate restricted fund.

12. Copies of checks received should be stapled or otherwise attached to a copy of the relevant deposit slip. The deposit slip should list each check. The total of the checks’ copies should be reconciled to the amount deposited.

13. It is not necessary to make copies of currency, but any currency received should be evidenced by a receipt. The total of the receipts should be reconciled to the total cash deposited.

14. A folder on the server should be created for each contract. The folder should contain:
    14.1. Applications
    14.2. The complete contract with all attachments
    14.3. Any subsequent amendments or modifications
    14.4. Correspondence relating to contract terms cost and program.
    14.5. Reports invoices submitted under each contract. Each invoice should be accompanied by documentation supporting amounts billed

15. Humboldt Area Foundation manages CASA of Humboldt's endowment fund. Leave untouched any portion of the endowment fund until it reaches the $1 million goal and that endowment funds not be accessed unless a two thirds majority of the board approves.

16. Executive director cannot write a check to herself / himself or her / his related parties for any amount without a 2nd signature on the check.

17. Financial statements shall record transactions in their correct period. When in subsequent statements, it is discovered a material transaction is recorded in the wrong statement period, the previous statements shall be restated to reflect the corrected information.

18. Yearly, the Executive Director shall review the fixed asset schedule with the Budget, Finance, and Audit Committee for the purpose of eliminating items that do not exist and authenticating the existence of the organization's asset.

Commented [JG5]: Any rationale for why this specific amount was identified? Will ask Sam and Jessica

CASA of Humboldt Policy and Procedure
Procurement Policy
Revise Date: 4-18-22

POLICY

The policy set forth in this document establishes standards and guidelines for the procurement of supplies, equipment, construction, and services to ensure that they are obtained as economically as possible through an open and competitive process, and that contracts are managed with good administrative practices and sound business judgment.

PROCEDURES

Solicitation and Competition

All procurement transactions will be conducted to provide – to the maximum extent possible – free and open competition among suppliers. CASA of Humboldt will begin with an analysis of the need for the procurement, to avoid the purchase of unnecessary items (this may include an examination of lease versus purchase alternatives). The purchaser must then identify and clearly specify standards for the goods or services desired and seek competitive offers where possible to obtain the best possible quality at the best possible price. Whenever possible, CASA of Humboldt will engage in efforts to utilize local businesses, small businesses, minority owned firms, and women's business enterprises. Below is a summary of the advertising and quote requirements.

Procurement Amount	**Formal Advertising**	**Quotes**	**Suspension and Debarment**	**Authority to Approve**
$10,000 or less	Not required	Preferred number of 3	Not required	Executive Director
$10,001 to $50,000	Not required	Minimum of 3	Verification required for procurement of $25,000 or higher	Board of Directors
$50,001 or higher	Use formal Invitation for Bid (IFB) or a Request for Proposal (RFP).	Not applicable	Verification required	Board of Directors

When using a formal Invitation for Bid (IFB) or a Request for Proposal (RFP), applicants may seek clarification on the scope of work in the proposal. We will not discuss or clarify any points after bids have been submitted. Face-to-face negotiations may be utilized as needed. If an RFP procurement process is used, it will include the following elements:

- A clear statement of the problem to be solved

- Realistic terms as to what the Contractor is to accomplish, Time schedules, including dates for awarding the contract, commencement of performance, submission of Progress Reports, and completion
- Payment plans and schedule, as appropriate
- A requirement that the bidder include in the proposal:
    - Description of qualifications, lead personnel, amount of time and personnel to be expended, and equipment and facilities to be utilized,
    - Description of techniques to be used in solving the stated problem or meeting the stated need, and
    - Total cost of the contract.

Selection price serves as one of the factors in the evaluation of responses, but CASA of Humboldt is not required to take the lowest price if other factors are important to the decision. There should be an objective method for selection, and any factors for evaluation and selection should be listed in the procurement documents. Awards shall be made to the bidder or offeror whose bid is responsive to the solicitation and is most advantageous to CASA of Humboldt (price, quality and other factors considered). A bid may be rejected when it is in CASA of Humboldt's interest to do so and such rejections are also in accordance with applicable federal, state, and local laws and ordinances, rules, regulations, and policies. Other factors that CASA of Humboldt will consider in the selection process are:

- Corporate history, financial solvency, resources, and experience
- Qualifications, backgrounds, and reputations of company personnel and principals
- Client references
- Financial status and proposed cost
- Strategy and reputation
- The bidder's understanding of the stated problems or needs
- Service delivery capability, status, feasibility, and effectiveness
- Technology and systems architecture
- Internal controls environment, security history, and audit coverage
- Legal and regulatory compliance
- Insurance coverage
- Ability to meet disaster recovery and business continuity requirements
- The warranty, product life expectancy and/or the ability of the bidder to provide future maintenance and service of the item being procured.

Elements of a Contract/Purchase Order

At a minimum, a contract or purchase order/document will include the following:

- Designation of the parties to the contract or the agreement
- Term of the contract (period of performance) or agreement
- Maximum amount and basis upon which the payment is to be made under the terms of the contract or agreement:
    - For goods, a clear definition of the types and quantities of the products to be delivered including delivery schedules
    - For services, a clear and complete statement of the work or services to be performed, rendered, or provided
- Payment schedule based upon satisfactory delivery of services and/or goods at predetermined intervals including the amount or percentage of total payments to be withheld pending satisfactory completion for all terms and conditions of the contract or agreement
- Penalty clauses (punitive measures for when the contract is not being fulfilled)

- Termination for cause/convenience clause describing the manner by which the contract may be terminated, the basis for settlement, and conditions under which the contract may be terminated for default or because of circumstances beyond the control of the Contractor
- A provision that allows a federal awarding agency, the Comptroller General of the United States, or any duly authorized representative, access to any books, documents, papers and records of the Contractor which are directly pertinent to the Grant Subaward for the purpose of making audits, examinations, excerpts and transcriptions, for all contracts greater than $100,000
- Compliance with EEO per Executive Order 11246 as amended by Executive Order 11375 and supplemented at 41 CFR 60 (required on all NGO contracts, and on all governmental entity construction contracts awarded in excess of $10,000)
- Any other federally-required provisions (for Grant Subawards with federal funds) as applicable per Title 2 CFR, Appendix II to Part 200

DOCUMENTATION

All procurements, above $10,000 must be approved by the board and will have a price or cost analysis performed and maintained on file. The cost or price analysis is written documentation demonstrating the reasonableness of the proposed price. A price analysis is used for simple procurements for which there is adequate catalog pricing and market competition. A cost analysis is required when a bidder is required to submit the elements of his/her estimated cost (e.g., on consulting contracts for professional services). A cost analysis is necessary whenever competition is lacking, and for non-bid procurements, contract modifications and change.

Procurement files will include the following: 1) Basis for contractor selection. 2) Justification for lack of competition when competitive bids or offers were not obtained 3) Basis of award cost or price. Whenever possible, CASA of Humboldt must engage in affirmative efforts to utilize small businesses, minority owned firms, and women's business enterprises. At a minimum, procurement records must clearly show how the CASA of Humboldt:

- Executed price sampling for small purchases
- Selected the method of procurement and the type of contract to be used
- Determined which bids or proposals to accept and which to reject
- Determined the basis for the contract cost or price