



**Every Child Has a
Chance. It's CASA!**



**FY2021 Idaho Statewide Guardian
ad Litem Legislative Report**





“There are no more important decisions I make as a judge than those in child protection cases. I need help in making these important decisions. The CASA can share with me what is best for the child from the child’s point of view. If the decision is made to remove a child from their parents or leave them with them, it is made with the best possible information.”

**– Bryan K. Murray,
Bannock County Juvenile Judge**

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GAL/CASA Volunteer Impact To Children/Youth in Idaho

With much excitement, the seven Guardian ad Litem (GAL), also known as Court Appointed Special Advocates (CASA) Programs of Idaho, present our FY2021 Idaho Statewide GAL Legislative Report. Why all the excitement, you might ask?

100% of children/youth appointed to a GAL/CASA program in FY2021 received best interest representation!

For years, GAL/CASA programs in Idaho have worked to recruit and train GAL volunteers so we could ultimately serve more child/youth victims. We did not do this because we wanted to see vulnerable children/youth enter Child Protection Act cases. We did it because we felt we were failing the children/youth we could not serve. That all changed in FY2021 due to Idaho's 708 brave GAL volunteers. Our volunteers leaned in despite a national pandemic, a 2% increase in the number of cases appointed to the GAL/CASA programs, and increased child victimization and depravity levels. They advocated for the children/youth in the formal way they are trained, and they also did extraordinary human things on their behalf. They sat with them in times of pain. They laughed together. They played together. They connected. They advocated. They gave every child a chance.

During the last fiscal year, the seven GAL/CASA Programs of Idaho served **2855** unique children/youth; trained **235** new GAL/CASA volunteers, and more than 20 new pro bono attorneys (in 4th, 6th, and 7th Judicial Districts), and appointed **708** amazing volunteers to represent the best interest of Idaho's children who have suffered abuse, neglect, or abandonment.

As you will see in the following pages, the numbers are just the beginning. Our GAL/CASA volunteers enhanced the lives of the children they served by improving outcomes around safety, permanency, and well-being. The GAL/CASA programs and their staff routinely go above and beyond what is written in statute and Idaho Code to ensure the needs of the children/youth appointed to our programs are being met. Each GAL/CASA Program in Idaho collects donations from local community members. These donated items are routinely distributed to the children/youth and family being served. Donation items include but are not limited to hygiene products, diapers, baby wipes, backpacks, school supplies, books, toys, blankets, and stuffed animals. Furthermore, the GAL/CASA programs encourage volunteers and staff to be active community members surrounding child welfare topics sitting on many local boards, tasks forces, and committees.

Some include Citizen Review Panels (CRP), Multidisciplinary Team Meetings (MDT), Stakeholder Meetings, Family Justice Center, Child Advocacy Centers, Governor's Task Force, National CASA Association, Child Protection Committee, Idaho Child Fatality Board, and many more.

But no number, statistic, or database can show that our GAL/CASA volunteers, staff, and pro bono attorneys are helping to combat child trauma with the greatest tool on earth. Presence. They walk beside youth who have been abandoned. They advocate for newborns addicted to drugs/alcohol, malnourished children, and boys and girls who have endured all levels of physical and/or sexual abuse. They bring justice to our community's most vulnerable: children and youth who live in

cycles of trauma and for whom their only way out might just be you.

Thank you to all of Idaho's GAL/CASA volunteers who fearlessly support this mission. Thank you to GAL/CASA staff for never losing hope. And thank you to our stakeholders for supporting the GAL/CASA programs in FY2021.

Here's to conquering a new set of goals in FY2022.

GAL/CASA FY2021 IMPACT IN NUMBERS

2258 Total number of Idaho's children/youth **served by GAL/CASA volunteers**

No child/youth appointed to a program went unserved in FY2021!

708 Total number of GAL/CASA volunteers in Idaho

206 Number of Pro Bono attorneys supporting GAL/CASA Programs in Idaho

\$1203.19 Cost to serve one child/youth

83% FY21 GAL/CASA Programs Volunteer Retention Rate

25% % increase in the number of GALs in 2021

4 Average # Children served by one GAL/CASA Volunteer

64,328 Number of hours spent on advocacy efforts

131,000 Total miles driven by GAL/CASA volunteers



Research that Supports the Effectiveness of GAL/CASA Best Interest Advocacy

As members of the NCASA network, each of the GAL/CASA Programs in Idaho is committed to using fact-based knowledge to evaluate the effectiveness of their best interest advocacy. Many independent academic studies have been conducted, and below is a summary of the results:

- A child with a GAL/CASA volunteer has **significantly fewer placements** than a child without a GAL/CASA volunteer. GAL/CASA involvement was associated with approximately one-third fewer foster care placements as well as significant reductions in time children spent in out-of-home placements.
- Judges report the impact of GAL/CASA volunteers is most pronounced in **“promoting long-term well-being”** (92.2%), followed by **“appropriate services to child**

and family” (83%) and **“psychological well-being”** (79.9%).

- Outcomes for child victims of abuse and neglect are greatly improved when their representation includes the appointment of a GAL/CASA volunteer. These outcomes include children at the court who are ordered **more services, and cases that are more likely to be permanently closed.**
- Children report **significantly higher levels of hope** because they have a GAL/CASA volunteer who cares about them, who they can talk to, and who listens and understands.

Source of all above: National CASA Association.





Forever Family from the 1st Judicial District. The GAL volunteer served the children who were in foster care for 992 days.

“GAL/CASA involvement leads to higher permanency (reunification or adoption) achievement rates. Including significantly fewer children placed in long-term foster care, a higher rate of reunification with parents, and considerably more children placed in adoptive families.”

Source: National CASA Association

“NCASA member programs adhere to a core model, operate under a national set of standards, receive quality assurance reviews, and seek to be highly effective local programs within the seven judicial districts of Idaho. As part of this, we follow a robust national training curriculum that complies with reporting requirements, extensive and ongoing Criminal History Check (accordance with ICAR 47), and are overseen by local and national governance.”



Funding for Guardian ad Litem/Court Appointed Special Advocates Programs in Idaho

Since 2005, the Idaho Supreme Court has acted as the grant administrator for the Guardian ad litem account, pursuant to §I.C. 16-1638. Funds from the account were allocated to GAL Programs using two separate formulas for two distinct appropriations approved by the Idaho Legislature. The original General Fund appropriation approved by the Legislature was in the amount of \$625,000. Through efforts of the seven GAL programs in FY2018, the Legislature approved a second General Fund appropriation in the amount of \$467,500 to be explicitly used to recruit, train and retain GAL volunteers. Combined, these grants total \$1,092,500, minus grant administrator costs. These funds account for 41% of the GAL/CASA Programs' total revenue.

The GAL programs were recently informed that Idaho Court Administrative Rules, Policies and

Procedures, and funding allocations are being adjusted to align further with §I.C. 16-1639. **This means at the commencement of the next grant cycle (in October- December), any person, individual, or organization can apply for funding to act as a Guardian ad Litem volunteer within a judicial district.** For more than forty years, Idaho's GAL/CASA programs have been solely eligible to apply for this funding and provide best interest advocacy for children of abuse, neglect, and abandonment.

Given the GAL/CASA mission for highly effective best interest advocacy, our seven GAL/CASA districts are concerned with the quality assurance process behind a non-National CASA Association (NCASA) membership program.

Anything less than strict oversight and quality assurance leaves Idaho's child victims vulnerable and at risk.



Duties of GAL/CASA Volunteers

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

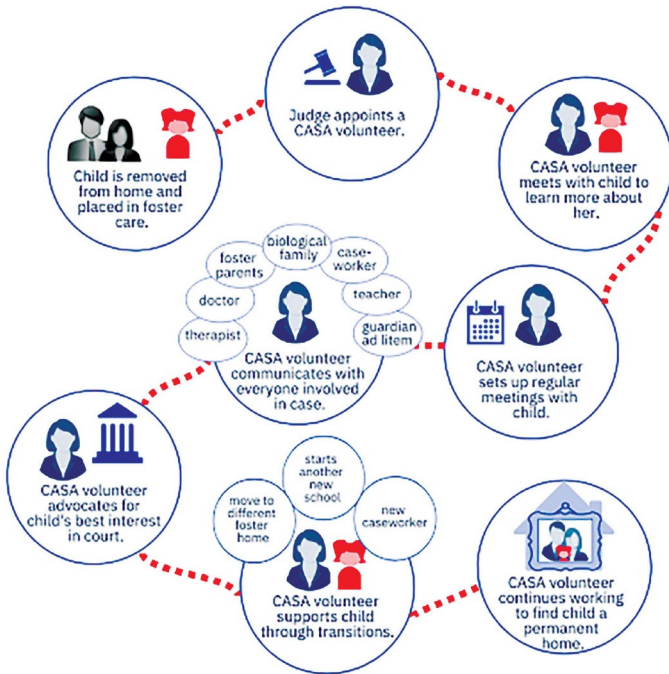
1. To conduct an independent factual investigation of the circumstances of the child, including, without limitation, the circumstances described in the petition.
2. To file with the Court prior to any adjudicatory, review, or permanency hearing a written report stating the results of the investigation, the guardian ad litem's recommendations and such other information as the Court may require. In all post-adjudicatory reports, the guardian ad litem shall inquire of any child capable of expressing his or her wishes regarding permanency and, when applicable, the transition from foster care to independent living and shall include the child's express wishes in the report to the Court. The guardian ad litem's written report shall be delivered to the Court, with copies to all parties to the case at least five (5) days before the date set for the hearing. The report submitted prior to the adjudicatory hearing shall not be admitted into evidence at the hearing and shall be used by the Court only for disposition if the child is found to be within the purview of the act.
3. To act as an advocate for the child for whom appointed at each stage of proceedings under this chapter. To that end, the guardian ad litem shall participate fully in the proceedings and to the degree necessary to adequately advocate for the child's best interests, and shall be entitled to confer with the child, the child's siblings, the child's parents and any other individual or entity having information relevant to the child protection case.
4. To monitor the circumstances of a child and to assure that the terms of the Court's orders are being fulfilled and remain in the best interest of the child.
5. To maintain all information regarding the case confidential and to not disclose the same except to the Court or to other parties to the case.
6. Such other and further duties as may be expressly imposed by the court order.





The seven GAL/CASA programs in Idaho recruit, train, and support GAL/CASA volunteers who provide best interest advocacy for children or youth in all forty-four counties of Idaho. The lives of these children and youth

have been impacted by entry into the child welfare system, and all are victims of abuse, neglect, or abandonment.



In FY2021, GAL/CASA volunteers donated 64,328 hours and drove over one hundred and thirty-one thousand miles to advocate on behalf of these children/youths in ways no one else can. They get to know the child and their circumstances, showing that someone cares and advocates only for them. GAL/CASA volunteers advocate for their best interest (which includes making recommendations to the Court), encouraging them to grow to their fullest potential and become involved in critical decisions in their life, especially permanency plans, school, and physical and mental health.

Our GAL/CASA volunteers spend their time visiting the children/youth they are appointed to (at least monthly), attending court hearings, speaking, and meeting with case parties that additionally include social workers, visitation technicians, lawyers, caregivers, foster parents, and countless others to ensure that the child's/youth's unique needs are being met, as well as writing court reports. Our GAL/CASA volunteers come from all walks of life and demographically match the children they are serving.

Dear Judge,

I want you to know I want to go home. There are two reasons. The first one is MUM is slowly changing. The second is I want to give MUM a second chance.

Sincerely,

Idaho's Judicial District Guardian ad Litem (GAL) Program Data

Report to the Idaho Legislature for FY2021

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



CHILDREN SERVED

Number of children/youth served by a GAL Program volunteer:

District One: **341**

District Two: **107**

District Three: **377**

District Four: **500**

District Five: **180**

District Six: **284**

District Seven: **469**

TOTAL: **2,258**

Total number of children/youth appointed to the GAL Program:

District One: **352**

District Two: **120**

District Three: **644**

District Four: **500**

District Five: **374**

District Six: **369**

District Seven: **496**

TOTAL: **2,855**

Number of children/youth served by GAL Program staff:

District One: **11**

District Two: **13**

District Three: **267**

District Four: **0**

District Five: **194**

District Six: **85**

District Seven: **27**

TOTAL: **597**

Number of children/youth appointed but unserved by GAL Program:

District One: **0**

District Two: **0**

District Three: **0**


District Four: **0**

District Five: **0**

District Six: **0**

District Seven: **0**

TOTAL: **0**



“I have been representing GALs for 10+ years and find this work the most satisfying pro bono service because it impacts the lives of children who, through no fault of their own, are in gut-wrenching circumstances. You will feel good about being a counselor-at-law when you volunteer.”

– Ada County Pro Bono Attorney



FINANCIAL

Complete FY2021 financial statements for all seven Judicial District Guardian ad Litem (GAL) programs are attached after page 19 of this report.



SERVICES

Number of hours of service by GAL program volunteers:

District One: **9,585**

District Two: **4,420**

District Three: **8,083**

District Four: **14,356**

District Five: **7,328**

District Six: **5,676**

District Seven: **6,395**

TOTAL: **55,843**

Number of hours of service by pro bono attorneys:

District One: **0**

District Two: **0**

District Three: **0**

District Four: **3,205**

District Five: **0**

District Six: **807**

District Seven: **4,410**

TOTAL: **8,485**

Number of new GAL program volunteers trained:

District One: **29**

District Two: **20**

District Three: **57**

District Four: **52**

District Five: **32**

District Six: **20**

District Seven: **25**

TOTAL: **235**

Total Number of Active GAL Volunteers:

District One: **130**

District Two: **42**

District Three: **123**

District Four: **180**

District Five: **66**

District Six: **72**

District Seven: **95**

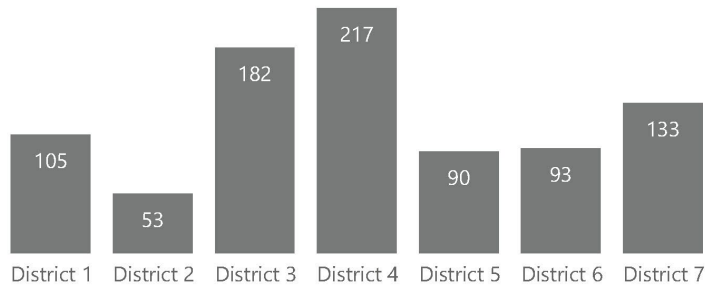
TOTAL: **708**

All Judicial District data is verified within each organization following local policies and procedures. Additionally, data from each Judicial District is checked by two GAL/CASA Program Directors before publication. The process included verification of the number of new volunteers, and volunteers assigned to case numbers. The number of children served was pulled from data management reports, all children appointed had a case number, and no duplicate counts were allowed.

State of Idaho Judicial Branch / Administrative Office of the Courts Data

In accordance with Idaho Code 16-1632 (2), the Idaho CASA Programs are submitting: the number and type of proceedings filed in the district under this chapter, the number of children subject to proceedings in the district under this chapter. This information is provided to the CASA/GAL Programs by the State of Idaho Judicial Branch / Administrative Office of the Courts.

Total Cases Filed

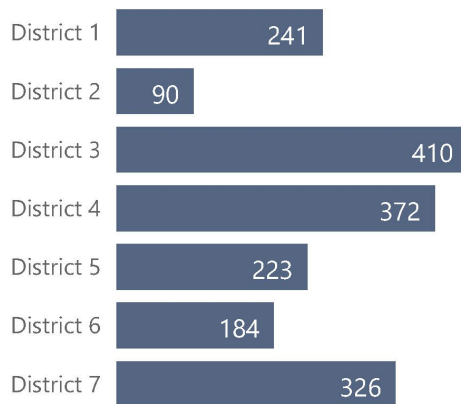


Total Children with a Child Protection Case

= Total number of children with a pending child protection court case at the start of the fiscal year

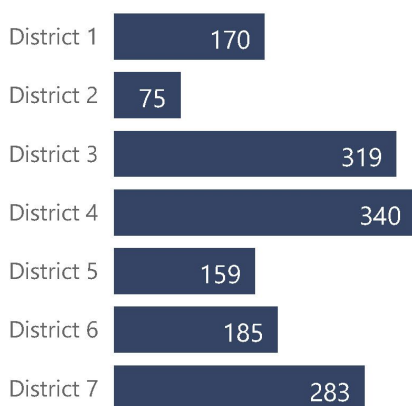
+ Total number of children added as a party to a child protection court case during the fiscal year

Total Children Pending: Start of Prior FY



District	Missing DOB	Under 12	12 and Over	Total
District 1		177	64	241
District 2	3	67	20	90
District 3	2	325	83	410
District 4	13	257	102	372
District 5	2	174	47	223
District 6	1	133	50	184
District 7	28	221	77	326
Total	49	1,354	443	1,846

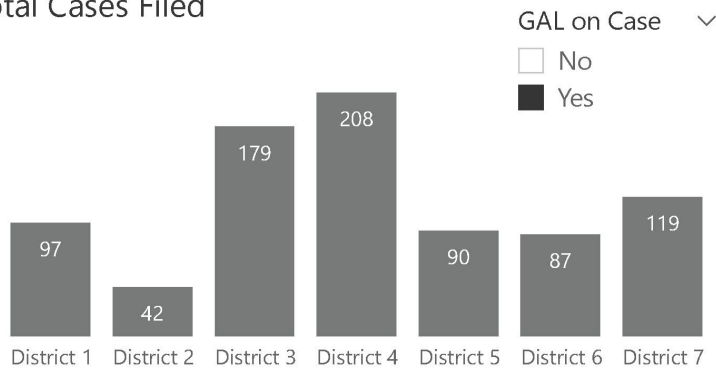
Total Children Added to CP Case



District	Missing DOB	Under 12	12 and Over	Total
District 1	9	107	54	170
District 2	13	40	22	75
District 3	10	227	82	319
District 4	42	208	90	340
District 5		109	50	159
District 6	11	106	68	185
District 7	47	182	54	283
Total	132	979	420	1,531

FY2020

Total Cases Filed

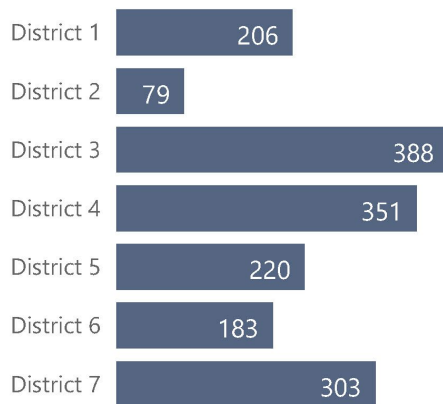


Total Children Served:

= Total number of children with a pending child protection court case at the start of the fiscal year and at least one GAL party on case

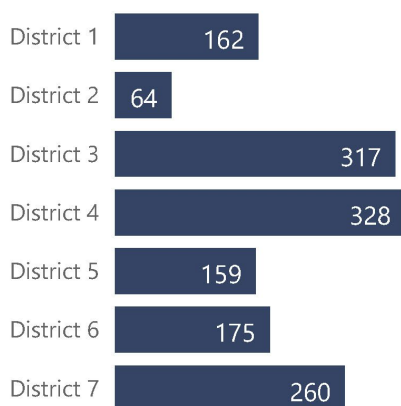
+ Total number of children added as a party to a child protection court case during the fiscal year and at least one GAL party on case

Total Children Pending



District	GAL on Case			Total
	Missing DOB	Under 12	12 and Over	
District 1		170	36	206
District 2	2	67	10	79
District 3	2	319	67	388
District 4	12	243	96	351
District 5	2	171	47	220
District 6	1	132	50	183
District 7	22	211	70	303
Total	41	1,313	376	1,730

Total Children Added to CP Case



District	GAL on Case			Total
	Missing DOB	Under 12	12 and Over	
District 1	9	107	46	162
District 2	10	39	15	64
District 3	10	227	80	317
District 4	41	203	84	328
District 5		109	50	159
District 6	3	105	67	175
District 7	38	173	49	260
Total	111	963	391	1,465

Limitations

Currently, the case management system of the Idaho Courts is not able to accurately report the number of **children** with an appointed GAL. Rather, the data only reflects number of **cases** with at least one GAL. It is possible that not all children on a single child protection case are appointed a GAL, depending on the child's age. As such, this data is limited in that it includes all children on a case where a GAL is appointed, even if potentially not all children on the case were appointed the GAL.

FY21 Financial Reports

The next pages contain the unaudited financial Profit and Loss (P&L) statements for each CASA/GAL Program during Fiscal Year 2021.

North Idaho CASA

Profit and Loss by Tag Group

July 2020 - June 2021

	TOTAL
Revenue	
6105 Contributions Income	
6110 With Donor Restrictions	
6110.10 Kids Closet Monetary Donation	8,259.59
6110.11 Project Permanency	2,127.65
6110.12 Learning Lab	962.50
Total 6110 With Donor Restrictions	11,349.74
6115 Without Donor Restrictions	
6115.10 Individual	3,372.00
6115.20 Business	3,697.30
6115.30 Foundation (non grant)	7,500.00
6115.50 Memorial	100.00
Total 6115 Without Donor Restrictions	14,669.30
Total 6105 Contributions Income	26,019.04
6120 Fundraising Income	
6120.5 Capital Campaign	12,000.00
6121 Idaho Gives	2,150.00
6122 Corporate Partner	32,030.00
6123 Coeur d CASA	12,391.96
6124 Uncorked	
6124.02 Admission Tickets	21,825.00
6124.03 Raffle Tickets	6,700.00
6124.04 Auction- LIVE & Silent	32,475.00
6124.05 Raise the Paddle	48,750.00
6124.06 Sponsors	10,500.00
Total 6124 Uncorked	120,250.00
6125 Holiday Appeal	15,587.40
6126 Purse Party	6,170.00
6128 ISP Foot Pursuit	4,772.36
6128.01 ISP Foot Pursuit Sponsorships	4,750.00
Total 6128 ISP Foot Pursuit	9,522.36
6130 Superhero Society	18,734.52
6132 Golf Event	16,332.48
6134 Ray of Hope	
6134.02 Coeur d'Alene ROH	15,663.96
6134.04 Sandpoint ROH	10,750.00
6134.05 St Maries ROH	5,225.00
Total 6134 Ray of Hope	31,638.96
6135 Intimate	
6135.1 Boundary County	295.00
6135.5 Bonner County	10,425.00
6135.6 Kootenai County	805.00
Total 6135 Intimate	11,525.00

	TOTAL
Total 6120 Fundraising Income	288,332.68
6136 Grants - with Donor Restrictions	
6136.05 Other Grants - with Donor Restrictions	75,547.11
6136.07 VOCA	254,710.00
6137 Idaho State Supreme Court - Restricted	75,130.57
Total 6136 Grants - with Donor Restrictions	405,387.68
6146 Grants - without Donor Restrictions	
6146.02 Idaho Supreme Court- without restrictions	107,126.96
6146.04 Special Funds Requests	30,545.41
Total 6146 Grants - without Donor Restrictions	137,672.37
6160 Interest Income	29.79
Total Revenue	\$857,441.56
GROSS PROFIT	\$857,441.56
Expenditures	
6205 Advertising/Program Promotion	1,050.00
6215 Bank Service Charges	175.00
6215.02 Credit Card Processing Fees	1,739.15
Total 6215 Bank Service Charges	1,914.15
6235 Dues and Subscriptions	754.80
6240 Fundraising Expense	401.48
6240.01 Uncorked	16,585.77
6240.06 ROH Coeur d'Alene	6,670.26
6240.08 ROH Sandpoint	934.60
6240.30 Holiday Appeal	21.16
6240.35 ISP Foot Pursuit	3,427.78
6240.40 Golf Event	6,270.67
6240.41 NIC Wemple Foundation contribution	3,000.00
Total 6240.40 Golf Event	9,270.67
Total 6240 Fundraising Expense	37,311.72
6245 Insurance	
6245.02 Liability Insurance	4,602.28
6245.04 Workers Compensation	1,952.22
Total 6245 Insurance	6,554.50
6250 Interest Expense	9.31
6255 Travel-Mileage/parking/airfare - Staff	2,343.92
6260 Nat/State Conference/Meetings	3,125.00
6270 Postage and Delivery	476.00
6275 Printing and Reproduction	1,474.47
6280 Staff Professional Development/Training	3,593.70
6770 Staff Retreat	307.34
Total 6280 Staff Professional Development/Training	3,901.04
6285 Professional Fees	
6285.01 Rural Trainer	9,600.00
6285.02 Accounting	6,100.00
6285.04 Auditing	4,500.00
6285.08 Court Fees	452.93
Total 6285 Professional Fees	20,652.93
6290 Program Expense	

	TOTAL
6220 Board Expense	286.14
6290.02 Staff Appreciation	881.23
6290.03 Learning Lab Tutor	962.50
6315 Shredding Expense	300.00
6750 Meals-staff	1,717.41
6757 Partnering	696.40
Total 6290 Program Expense	4,843.68
6300 Occupancy expense	9,260.00
6300.02 Equipment Rental & Insurance (Copier)	5,328.45
6300.03 Mortgage interest expense	18,649.90
6305.01 Housekeeping	1,440.00
6305.02 Maintenance	2,237.33
Total 6300 Occupancy expense	36,915.68
6320 Supplies (Office & Cleaning)	2,924.35
6320.01 Small Furniture/Equip <\$900	2,003.29
Total 6320 Supplies (Office & Cleaning)	4,927.64
6325 Technology	
6325.01 Software; License & Fees	7,655.04
6325.03 Hardware	15,928.69
Total 6325 Technology	23,583.73
6335 Telephone/Internet	9,631.54
6345 Utilities	4,551.86
6350 Volunteer Expenses	
6350.02 Advocate Mileage	2,419.13
6350.05 Advocate Appreciation & Retention	3,952.93
6350.06 Advocate +1 Event	3,174.17
Total 6350.05 Advocate Appreciation & Retention	7,127.10
6350.08 Advocate Screening	5,033.84
6350.09 Advocate Training & Recruitment	3,124.44
Total 6350 Volunteer Expenses	17,704.51
6400 Kids Closet	
6400.02 Kids Closet Purchases	7,361.13
Total 6400 Kids Closet	7,361.13
6401 Project Permanency	
6401.01 Innovia Project Permanency	2,020.12
6401.02 Project Permanency purchases	171.96
Total 6401 Project Permanency	2,192.08
6505 Payroll Expenses	
6510 Gross Wages	383,647.80
6510.06 Compensated Absences	-1,548.11
Total 6510 Gross Wages	382,099.69
6511 Employee Savings Plan	4,257.83
6512 Employee Medical Benefits	18,233.24
Taxes	
Federal Taxes (941/944)	29,349.05
ID Unemployment Tax	0.00
Total Taxes	29,349.05
Total 6505 Payroll Expenses	433,939.81

	TOTAL
Total Expenditures	\$625,219.50
NET OPERATING REVENUE	\$232,222.06
Other Revenue	
6156 In-kind Donations	
6156.01 Service donations	1,200.00
6156.03 Kids Closet	25,170.90
Total 6156 In-kind Donations	26,370.90
6725 Forgiveness of Debt	362.07
Total Other Revenue	\$26,732.97
Other Expenditures	
6300.04 Depreciation Expense- building	12,498.84
6715 Amortization Expense	592.32
6730 In-kind Expenses	
6730.03 Kids Closet	25,170.90
Total 6730 In-kind Expenses	25,170.90
Total Other Expenditures	\$38,262.06
NET OTHER REVENUE	\$ -11,529.09
NET REVENUE	\$220,692.97

2ND JUDICIAL DISTRICT CASA PROGRAM

07/23/21

Profit & Loss

Accrual Basis

July 2020 through June 2021

Jul '20 - Jun 21

Ordinary Income/Expense

Income

43400 · Direct Public Support	
43410 · Idaho GAL	102,853.05
43440 · ICDVVA	101,961.62
43450 · Individ, Business Contributions	12,689.79
43460 · Non-Cash In Kind - Goods	2,249.60
43470 · Non-Cash In Kind - Services	65,916.00
Total 43400 · Direct Public Support	285,670.06
44800 · Indirect Public Support	
44810 · Twin County United Way - Idaho	20,099.04
44830 · Moscow/Latah County UW	2,775.00
Total 44800 · Indirect Public Support	22,874.04
45000 · Investments	
45030 · Interest-Savings, Short-term CD	48.90
Total 45000 · Investments	48.90
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	93.21
Total 46400 · Other Types of Income	93.21
47200 · Program Income	
47250 · Fund Raising Income - ID	27,090.34
Total 47200 · Program Income	27,090.34
Total Income	335,776.55

Expense

62100 · Contract Services	
62110 · Auditing Accounting Fees	1,630.00
62120 · Contract Bookkeeping	1,500.00
62140 · Legal Fees	222.48
62150 · Other Outside Contract Services	750.00
Total 62100 · Contract Services	4,102.48
62800 · Facilities and Equipment	
62840 · Equip Rental and Maintenance	131.78
62850 · Rent - Building	14,790.00
62860 · Office Equipment	363.64
Total 62800 · Facilities and Equipment	15,285.42
64000 · Programs & Promotions	
64010 · Advertising	2,428.48
64020 · Promotions Expense	565.51
64050 · Fund Raising Expenses	8,273.20
64000 · Programs & Promotions - Other	100.69
Total 64000 · Programs & Promotions	11,367.88
65000 · Operations	
65010 · Dues & Publications	1,155.00
65020 · Postage, Delivery Service	157.90
65030 · Printing and Copying	135.47
65040 · Office Supplies	5,134.76
65050 · Telephone, Telecommunications	5,637.46
Total 65000 · Operations	12,220.59
65100 · Other Types of Expenses	
65120 · Insurance - Liability, D and O	4,858.00
65160 · SCHOLARSHIPS	40.00
65170 · Non-Cash In Kind - Goods	2,249.60

2ND JUDICIAL DISTRICT CASA PROGRAM

Profit & Loss

07/23/21

July 2020 through June 2021

Accrual Basis

	Jul '20 - Jun 21
65180 · Non-Cash In Kind - Services	65,916.00
Total 65100 · Other Types of Expenses	73,063.60
66000 · Salaries	162,809.21
66100 · Payroll Burden	
66102 · Employer FICA/Medicare Expense	12,437.67
66120 · Employer SUTA Expense	1,120.97
66140 · Workman Comp Insurance Expense	596.00
Total 66100 · Payroll Burden	14,154.64
68300 · Staff Travel & Training	
68310 · Staff Travel & Training	1,292.56
68320 · Staff Mileage	1,295.43
68330 · Staff Recognition & Expenses	2,188.53
68300 · Staff Travel & Training - Other	25.00
Total 68300 · Staff Travel & Training	4,801.52
68400 · Volunteer Travel & Training	
68410 · Volunteer Training	1,841.15
68420 · Volunteer Mileage	2,557.65
68430 · Volunteer Recognition	2,589.16
68440 · Volunteer Screening	1,851.18
68400 · Volunteer Travel & Training - Other	17.99
Total 68400 · Volunteer Travel & Training	8,857.13
68500 · Board Expenses	793.19
69800 · Uncategorized Expenses	127.19
70000 · VOID Check	0.00
Total Expense	307,582.85
Net Ordinary Income	28,193.70
Net Income	<u>28,193.70</u>

3rd District Guardian ad Litem Program
Profit & Loss
 July 2020 through June 2021

	Jul '20 - Jun 21
Ordinary Income/Expense	
Income	
Contributions	
Contributions - Individual	36,928.49
Contributions - Business	44,600.00
Total Contributions	81,528.49
Grant Revenue	
VOCA Grant	79,804.17
ISC Grants - Restricted	96,713.87
ISC Grants - Unrestricted	140,909.25
Other Grants - Unrestricted	32,074.48
Other Grants - United Way	13,750.00
Grant Revenue - Other	14,282.27
Total Grant Revenue	377,534.04
Fundraising	5,142.00
Interest Income	45.29
Total Income	464,249.82
Expense	
Payroll Expenses	
Salaries & Wages	271,037.24
Payroll Taxes	
FICA	16,688.45
Medicare	3,902.92
SUTA	2,523.90
Total Payroll Taxes	23,115.27
Health Insurance	30,429.00
Worker's Comp Insurance	306.00
Total Payroll Expenses	324,887.51
Staff Development	
Staff Training	2,026.56
Travel Costs	
Airfare	390.20
Travel Costs - Other	24.39
Total Travel Costs	414.59
Staff Development - Other	465.63
Total Staff Development	2,906.78
Contract Services	
Accounting Fees	10,300.65
Internet Expenses	5,986.36
Office Equipment Lease	2,965.04
Professional Fees	676.13
Web/Technology Services	258.99
Total Contract Services	20,187.17
Facility & Equipment	
Rent	12.00
Repairs & Maintenance - Bldg	1,187.66
Utilities	
Gas & Power	4,230.12
Other Utility Charges	732.20
Total Utilities	4,962.32
Total Facility & Equipment	6,161.98
Administrative	

3rd District Guardian ad Litem Program
Profit & Loss
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>
Computer Supplies	501.35
Office Equipment	6,084.63
Office Supplies	5,622.17
Postage & Shipping	706.71
Shredding & Recycling	248.91
Software and Licenses	2,439.99
Administrative - Other	66.00
Total Administrative	15,669.76
Program Expenses	
Foster Fund	27.48
Bank Charges & Fees	484.57
Insurance Expense	
Property & Liability Insurance	1,320.00
Insurance Expense - Other	405.75
Total Insurance Expense	1,725.75
Total Program Expenses	2,237.80
Community Outreach	
Internet Web Hosting	712.82
Printing & Copying	633.90
Brochures & Books	2,899.10
Advertising and Marketing	1,534.32
Dues & Subscriptions	1,635.90
Fundraising	
Special Events	3,360.00
Fundraising - Other	3,409.95
Total Fundraising	6,769.95
Community Outreach - Other	4,876.08
Total Community Outreach	19,062.07
Volunteer Development	
Background Checks/Fingerprints	2,973.12
Volunteer Appreciation	1,569.49
Volunteer Expenses	2,712.44
Volunteer Training	84.00
Total Volunteer Development	7,339.05
Total Expense	398,452.12
Net Ordinary Income	65,797.70
Other Income/Expense	
Other Expense	
Other Expenses	892.55
Total Other Expense	892.55
Net Other Income	-892.55
Net Income	64,905.15

Family Advocates

Profit and Loss

July 2020 - June 2021

	TOTAL
Income	
4000 Revenue from Direct Contributions	
4010 Individual Contributions	200.00
4030 Corporate Donation	2,000.00
Total 4000 Revenue from Direct Contributions	2,200.00
4100 Donated Goods & Services Revenue	
4110 Donated Professional Services	274.10
Total 4100 Donated Goods & Services Revenue	274.10
4500 Revenue from government grants	
4520 State / County Grants	
4540 VOCA - State of Idaho Grant	347,808.58
4550 Idaho Supreme Court Grant Revenue	277,897.94
Total 4520 State / County Grants	625,706.52
4530 Local Government Grants	87,000.00
Total 4500 Revenue from government grants	712,706.52
5400 Revenue from Other Sources	
5420 Reimbursement Background Check	190.00
Total 5400 Revenue from Other Sources	190.00
Total Income	\$715,370.62
GROSS PROFIT	\$715,370.62
Expenses	
7200 Salaries & Related Expenses	
7220 Salaries & Wages	317,811.73
7230 Pension Plan Contributions	6,605.40
7240 Employee Benefits - Not Pension	26,357.21
7250 Payroll Taxes, etc.	25,237.09
Total 7200 Salaries & Related Expenses	376,011.43
7500 Contract Service Expenses	
7520 Accounting fees	6,451.28
7525 Capital Campaign Fees - Grant funding NOT used to pay this expense	16,515.20
7540 Professional fees - other	4,939.25
7560 Professional Contract Web/IT	20,927.67
Total 7500 Contract Service Expenses	48,833.40
8100 Nonpersonnel expenses	
8110 General (nonprogram) Supplies	690.09
8130 Telephone & telecommunications	4,496.48
8140 Postage & shipping	1,088.59
8150 Computer Software	636.74
8160 Computer Hardware	180.01
8170 Printing & copying	4,458.03

Family Advocates

Profit and Loss

July 2020 - June 2021

	TOTAL
8180 Books, subscriptions, references	133.07
8190 Internet/Web/Hosting fees	195.27
Total 8100 Nonpersonnel expenses	11,878.28
8200 Facility & Equipment Expenses	
8206 Property Tax	2,394.62
8215 Building improvement & remodel- Grant funding NOT used to pay this expense	1,309.54
8220 Utilities	2,531.74
Total 8200 Facility & Equipment Expenses	6,235.90
8300 Travel & Meeting Expenses	
8320 Meals-nonprogram related	382.21
8345 Auto Reimbursement	465.63
Total 8300 Travel & Meeting Expenses	847.84
8400 Program Exp (Food, Supplies, Backg)	
8410 Program Specific Supplies & Costs	4,298.60
8425 Staff Development/Training	2,183.43
8430 Program Food and Meals	1,425.00
8435 Background Checks	4,336.25
8445 Volunteer Development/Training	754.41
8450 Volunteer Recognition	1,413.66
8455 Volunteer Recruitment	270.00
8470 Program Promotion & Advertising	2,178.00
Total 8400 Program Exp (Food, Supplies, Backg)	16,859.35
8500 Insurance, Bank Fees, Dues, Other expenses	
8510 Directors & Officers Lia Insurance	10,644.05
8520 Membership dues - organization	1,050.71
8550 Bank & Merchant Fees	1,943.75
Total 8500 Insurance, Bank Fees, Dues, Other expenses	13,638.51
8556 Interest Expense - Note Payable	
8555 Interest expense	2,227.98
Total 8556 Interest Expense - Note Payable	2,227.98
Total Expenses	\$476,532.69
NET OPERATING INCOME	\$238,837.93
NET INCOME	\$238,837.93

Profit & Loss

July 2020 through June 2021

	Jul '20 - Jun 21
Ordinary Income/Expense	
Income	
Unrealized gain (loss) on inves	3,174.73
380 · Fundraiser	42,455.00
410 · Grants	
410.01 · State GAL Grant	197,696.04
410.3 · Other Grants	103,557.98
410.5 · Agencies	11,683.28
Total 410 · Grants	312,937.30
4100.0 · Cash Contributions	
4100.2 · Contributions - Individuals	58,950.99
4100.3 · Contributions - Other	5,389.64
4100.0 · Cash Contributions - Other	1.67
Total 4100.0 · Cash Contributions	64,342.30
4110 · Contributions - Churches	750.00
412 · Donations	
412.03 · Non-committed cash	200.00
Total 412 · Donations	200.00
4200 · Fundraising	
411.03 · Noncommitted Fundraising	5,500.00
Total 4200 · Fundraising	5,500.00
Total Income	429,359.33
Gross Profit	429,359.33
Expense	
500 · Office Expenses	
500.1 · Office Supplies	2,372.66
500.2 · Dues & Publications	955.99
500.4 · Postage & Delivery	1,086.95
500.5 · Printing & Reproduction	1,943.76
500.6 · Shredding & Recycling	75.00
Total 500 · Office Expenses	6,434.36
550 · Rental & Operation Leases	
550.1 · Office Rental	1,800.00
Total 550 · Rental & Operation Leases	1,800.00
600 · Computer Expense	
600.1 · Computer Supplies & Equipment	9,244.17
600.2 · Software & Licenses	3,649.89
600.4 · Web/ Technology Services	2,364.00
Total 600 · Computer Expense	15,258.06
625 · Misc. Expenses	
625.1 · Bank Charges and Fees	116.00
625.2 · Credit Card Processing Fees	132.36
625.3 · Various Misc. Expenses	-585.34
Total 625 · Misc. Expenses	-336.98
6340 · Employee Benefits	
6340.1 · Health Insurance	30,721.48
6340 · Employee Benefits - Other	303.28
Total 6340 · Employee Benefits	31,024.76
6540 · Mileage/ Parking	-22.00
6560*OE · Payroll Expenses	
Taxes	16,175.47
Wages	231,650.49
Total 6560*OE · Payroll Expenses	247,825.96

Profit & Loss

July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>
66000 · *Payroll Expenses	69.73
664 · Professional Services	
664.1 · Bookkeeping/Accounting Expenses	4,116.26
664.4 · Advertising & Marketing	1,379.60
	<hr/>
Total 664 · Professional Services	5,495.86
66900 · *Reconciliation Discrepancies	51.64
6710 · S.U.T.A. Tax	8,247.17
725 · Insurances	
725.1 · Property & Liability Insurance	7,241.80
725.4 · Workers comp Insurance	809.00
	<hr/>
Total 725 · Insurances	8,050.80
750 · Program Expense	
750.1 · Background Checks/ Fingerprint	2,675.72
750.2 · Volunteer Training	4,514.84
750.3 · Volunteer Expenses	2,604.43
750.4 · Youth Expenses	275.41
750.5 · Fundraiser Expenses	12,249.62
	<hr/>
Total 750 · Program Expense	22,320.02
800 · Employee Development	
800.1 · Staff Training	846.14
800.2 · Staff Expense	35.85
	<hr/>
Total 800 · Employee Development	881.99
850 · Other Services	
850.1 · Repair & Maintenance Services	203.49
850 · Other Services - Other	0.00
	<hr/>
Total 850 · Other Services	203.49
900 · Travel Costs	
900.1 · Mileage	
900.11 · Staff Mileage	3,406.76
900.12 · Volunteer Mileage	3,936.24
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Total 900.1 · Mileage	7,343.00
900.2 · Airfare	381.70
	<hr/>
Total 900 · Travel Costs	7,724.70
950 · Communication Costs	
950.1 · Telephone Expenses	3,991.00
950.2 · Internet Expenses	616.00
950 · Communication Costs - Other	25.00
	<hr/>
Total 950 · Communication Costs	4,632.00
Total Expense	<hr/> 359,661.56
Net Ordinary Income	69,697.77
Other Income/Expense	
Other Income	
4820 · Other Interest Income	-764.35
	<hr/>
Total Other Income	-764.35
Net Other Income	-764.35
Net Income	<hr/> 68,933.42 <hr/>

CASA
Profit & Loss
July 2020 through June 2021

	<u>Jul '20 - Jun 21</u>
Ordinary Income/Expense	
Income	
CONTRIBUTIONS	
Individual Donations	4,442.60
Foundations/Organizations	4,735.32
Total CONTRIBUTIONS	<u>9,177.92</u>
GRANTS	
Other Grants	10,280.00
United Way	24,531.64
Counties	43,000.00
State GAL Funding	175,775.85
State VOCA Grant	67,700.89
Total GRANTS	<u>321,288.38</u>
FUNDRAISING	
Golf Tournament	10,851.95
Grape Van Gogh	1,060.00
Total FUNDRAISING	<u>11,911.95</u>
OTHER INCOME	
Interest-	300.55
Total OTHER INCOME	<u>300.55</u>
Total Income	<u>342,678.80</u>
Expense	
RENT & OPERATING LEASES	
Soda Springs Office	3,000.00
Total RENT & OPERATING LEASES	<u>3,000.00</u>
OFFICE & ADMIN SUPPLIES	
Printing and Reproduction	1,657.90
Supplies-Office	3,935.88
Supplies - Other	170.07
Board Expenses	382.17
Postage and Delivery	825.00
Total OFFICE & ADMIN SUPPLIES	<u>6,971.02</u>
COMMUNICATION COSTS	
Telephone/Internet	8,310.93
Total COMMUNICATION COSTS	<u>8,310.93</u>
TRAVEL COSTS	
Meals	1,202.30
Airfare	757.70
Staff Mileage	1,659.62
Total TRAVEL COSTS	<u>3,619.62</u>
EMPLOYEE DEVELOPMENT	
Dues and Subscriptions	995.00
Staff Training	1,397.90
Total EMPLOYEE DEVELOPMENT	<u>2,392.90</u>
VOLUNTEER SERVICES	
Fingerprints/Background Checks	1,779.17
Volunteer Recognition	2,613.83
Volunteer Training	2,282.13
Total VOLUNTEER SERVICES	<u>6,675.13</u>

CASA
Profit & Loss
 July 2020 through June 2021

	Jul '20 - Jun 21
OPERATING EXPENSES	
OTHER SERVICES	
Office Equipment/Software	2,734.69
Lawn Mowing & Snow Removal	260.00
Maintenance and Repair	10,076.81
Building Repairs	186.50
OTHER SERVICES - Other	1,797.50
Total OTHER SERVICES	15,055.50
PROFESSIONAL SERVICES	
Review/audit/tax return	2,420.00
Total PROFESSIONAL SERVICES	2,420.00
Total OPERATING EXPENSES	17,475.50
PAYROLL EXPENSES	
EMPLOYEE BENEFITS	
Workmen's Comp	1,685.00
Health Insurance	6,915.16
Retirement Benefits	3,876.95
EMPLOYEE BENEFITS - Other	4,650.00
Total EMPLOYEE BENEFITS	17,127.11
SALARIES & WAGES.	
Salaries & Wages-Employees	195,800.85
Total SALARIES & WAGES.	195,800.85
PAYROLL TAXES	
FICA & MC	15,105.21
SUTA	1,272.86
Total PAYROLL TAXES	16,378.07
Total PAYROLL EXPENSES	229,306.03
UTILITIES	
Gas and Electric	2,797.26
Water/Sewer/Garbage	922.88
Total UTILITIES	3,720.14
MISCELLANEOUS EXPENSES	
Depreciation Expense	10,204.50
Insurance	
Directors & Officers	1,982.00
Property & Liability	6,980.00
Total Insurance	8,962.00
Fundraiser Expense	
Taco Bell	920.00
Grape VanGough	187.94
Total Fundraiser Expense	1,107.94
Advertising & Program Promotion	5,171.36
Bank Service Charges	2.00
MISCELLANEOUS EXPENSES - Other	410.29
Total MISCELLANEOUS EXPENSES	25,858.09
Total Expense	307,329.36
Net Ordinary Income	35,349.44
Net Income	35,349.44

Judicial District VII CASA Program, Inc.

Profit & Loss

08/26/21

July 2020 through June 2021

Accrual Basis

	Jul '20 - Jun 21
Ordinary Income/Expense	
Income	
VOCA Funding	20,790.57
GAL - Supreme Court Allocation	179,262.96
Counties	18,800.00
Reimbursements	6,040.57
Contributions	43,064.22
Fundraising	4,229.54
Grants	31,705.00
Total Income	<u>303,892.86</u>
Gross Profit	303,892.86
Expense	
Brokerage fees	4,840.67
Office Expense	
Licenses and Software	1,665.13
Shredding & Recycling	150.00
Printing and Reproduction	1,348.20
Postage and Delivery	315.35
Dues and memberships	940.24
Supplies	2,661.12
Total Office Expense	<u>7,080.04</u>
Communication Costs	
Telephone/Internet	3,407.22
Communication Costs - Other	203.94
Total Communication Costs	<u>3,611.16</u>
Program Expense	
Mileage Reimbursement	
Staff Mileage	2,835.06
Volunteer Mileage	110.88
Total Mileage Reimbursement	<u>2,945.94</u>
Staff Training	
Travel	347.20
Registration	167.50
Total Staff Training	<u>514.70</u>
Fundraising Expense	200.00
Volunteer Training	1,555.20
Volunteer Recognition	1,314.97
Program Promotion	17,637.21
Background Check	3,067.00
Total Program Expense	<u>27,235.02</u>
Equipment	2,242.43
Contingency Fund	551.52
Bank Service Charges	127.50
Depreciation Expense	1,342.20
Insurance	4,884.68
Professional Fees	
Audit - Accounting	1,000.00
Total Professional Fees	<u>1,000.00</u>
Rent	18,600.00

Judicial District VII CASA Program, Inc.

Profit & Loss

08/26/21

July 2020 through June 2021

Accrual Basis

	<u>Jul '20 - Jun 21</u>
Salaries and Wages	
VOCA Funding	19,882.50
Payroll Taxes	14,149.96
GAL Grant	143,004.85
Salaries and Wages - Other	2,619.02
Total Salaries and Wages	<u>179,656.33</u>
Total Expense	<u>251,171.55</u>
Net Ordinary Income	52,721.31
Other Income/Expense	
Other Income	
Realized gain of securities	7,319.75
Interest Income	8.21
Total Other Income	<u>7,327.96</u>
Net Other Income	<u>7,327.96</u>
Net Income	<u><u>60,049.27</u></u>

DISTRICT ONE – Coeur d’Alene

Executive Director: KJ Brant

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DISTRICT TWO – Lewiston

Executive Director: Zenita Delva

Mailing Address:
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Lewiston, Idaho 83501

Physical Address:
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(208) 746-3378
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DISTRICT THREE – Caldwell

Executive Director: Bekah Bowman

304 N. Kimball Ave.
Caldwell, Idaho 83605
(208) 459-9969
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DISTRICT FOUR– Boise

CASA Program Director: Darci Anderson

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DISTRICT FIVE – Twin Falls

Executive Director: Tahna Barton

P.O. Box 2918
Twin Falls, Idaho 83303
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DISTRICT SIX – Pocatello

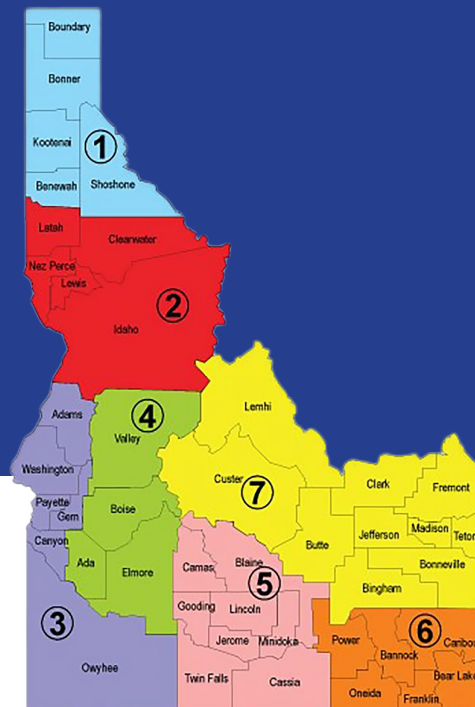
Executive Director: Jared Marchand

836 E Center, Suite A
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DISTRICT SEVEN – Idaho Falls

Executive Director: Stacy McAlevy

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**FY2021 Idaho Statewide Guardian
ad Litem Legislative Report**