

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



Wednesday, August 28, 2024
 5:30 – 7:00 pm

Zoom Meeting ID: 839 0538 3751 and Passcode: 329742
<https://us02web.zoom.us/j/83905383751?pwd=SXJETGhzUmZWR3FVRk5KYVQvSFpNZz09>

WELCOME AND CHAIR'S REMARKS	Madison
APPROVAL OF MINUTES FROM LAST MEETING	Madison
CONNECTION TO PURPOSE	Jeanne
UPDATES FROM EXECUTIVE DIRECTOR	Jeanne
DEVELOPMENT UPDATE	Amber
FINANCIAL REPORT	Katelyn and Jeanne
ITEM FOR APPROVAL- FY 23-24 AUDIT RESULTS	Katelyn and Jeanne
ITEM FOR APPROVAL- ORGANIZATIONAL LIABILITY INSURANCE-COMMERICAL PACKAGE, PROPERTY, AND UMBRELLA POLICIES	Jeanne
ITEM FOR APPROVAL- ORGANIZATIONAL PROCEDURES, POLICIES, AND PLANS <ul style="list-style-type: none"> • DIVERSITY, EQUITY, AND INCLUSION PLAN 8-12-24 • RECORD RETENTION 8-12-24 • SOCIAL MEDIA 8-12-24 	Jeanne
ITEM FOR DISCUSSION- LEGISLATIVE ADVOCACY TEAM	Jeanne
ITEM FOR DISCUSSION- CA CASA GRANT CYCLE 3	Jeanne
ITEM FOR DISCUSSION- UPCOMING ITEMS FOR THE BOARD <ul style="list-style-type: none"> • BOARD RECRUITMENT (ONGOING) • EXECUTIVE DIRECTOR ANNUAL REVIEW (OCTOBER 2024) • BOARD BYLAWS (REVIEW AND APPROVAL BY MARCH 2025) 	Madison
CLOSING	Madison
QUESTIONS AND ANSWERS	Madison
BOARD MEMBER ANNOUNCEMENTS	Madison
PUBLIC COMMENT MAY BE LIMITED BY THE CHAIR	Madison
ADJOURNMENT	Madison

CASA of Humboldt
BOARD OF DIRECTORS

July 1, 2024 – June 30, 2025

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Member Relationship Service Specialist

COURT APPOINTED SPECIAL ADVOCATE
 2356 Myrtle Avenue
 Eureka, CA 95501



Wednesday, June 26, 2024 5:30 – 7:00 p.m.
 Zoom Meeting ID: 839 0538 3751 and Passcode: 329742

<p>WELCOME AND CHAIR’S REMARKS</p> <ul style="list-style-type: none"> • Meeting called to order by Board Chair at 5:32 p.m. • Introductions Present: <i>Board Members: Madison Goddard (Chair), Hannah Winans (Vice Chair), Allison Tans (Secretary), John Gracyalny (Treasurer), Mary Bain, Ashley Kane and Robin Kissinger and Katelyn Cline.</i> <i>Others: Jeanne Gordon (Executive Director) and Amber Madrone (Development Director).</i> <i>Absent: Lisa Gaetje</i> • Chair’s Remarks: Madison welcomed everyone and introduced Katelyn. 	<p>Madison</p>
<p>APPROVAL OF MINUTES FROM LAST MEETING</p> <p>Motion: Hannah moved to approve the minutes from April 24. Robin to second. Ayes: All; Nay: None. The motion passed unanimously.</p> <p>Discussion: None.</p>	<p>Madison</p>
<p>CONNECTION TO PURPOSE</p> <ul style="list-style-type: none"> • Example of six (6) year old who is doing well at school, gets along with peers and receives one: one (1:1) speech therapy. She is medically okay, but is behind on immunizations and has extensive dental care needs. She has been reunified with her mom and lives with extended family (grandma and great grandma). Before she had overnights with her mom, she had extended visits. She has enjoyed special moments with CASA, such as arts and crafts. She is involved in dance class and like to cook and also prepare meals. The CASA has spent time with the six year old baking cookies and has served as a role model for her mom. The child’s mom even asked if she could attend the CASA visits with them. 	<p>Jeanne</p>

UPDATES FROM EXECUTIVE DIRECTOR

Jeanne

- **Service** Jeanne reviewed the Dashboard Report for June 2024 that included data through May 31. The Matching Process is not separated. Some CASAs have wanted to take a break.
 - The coverage rate has risen to 27.8%.
 - There have been 78 unduplicated children served by Volunteer Advocates and by Staff Advocates.
 - There are 21 active advocate inquiries, two (2) in the referral/background check phase and four advocates waiting to be matched.
 - The average number of days to become an advocate remains steady at 122 days.
 - There are 78 children (76%) who had a “detained” status, 25 (24%) who had a “non-detained”/remain in the home status.
 - The prime area remains Central (Eureka). Northern Humboldt and Eel River remain a priority area.
 - Indian Child Welfare Act (ICWA) remains a priority and American Indian children comprise 42% of the detained referrals in need of services.
- **People**
 - Bella Garrett joined the team on May 20. She is enthusiastic and passionate. She arrives to CASA from the Cal Poly Psychology Dept and is especially interested in Juvenile Justice, Foster Care or delinquency. Please send her a message to welcome her: Bella@humboldtcasa.org.
 - Annual Performance Review will be completed in mid-July.
 - Retirement Benefits through Vanguard will transition to Ascensus this summer. There is no required change or percentage to match. Fees will change slightly. John and Katelyn have provided assistance, as has CA CASA’s HR Dept.
 - Amber attended a two day virtual training offered by Donor Perfect, the database in use.
- **Community**

- **National CASA:** Nothing to report
 - Strategic Plan will be released in June.
 - Growth Strategist was willing to slightly amend the contract to include office hours.
 - There was a training panel on supporting Native American/ICWA Youth. Krista was part of the panel and did a fantastic job! She worked with Tribal representatives (Tribal advocates or Social Workers) and shared practical things that case workers or volunteers can do as advocates.
- **Local Community:**
 - Jeanne continues to attend the Child Abuse Prevention Coordinating Council meetings.
- **Quality Compliance and Data**
 - **Fiscal:** Annual Fiscal Audit results will be available in mid-August.
 - **Data Reporting:** Submitted on time.
 - **CA CASA:** Good news for Cycle 3. The final \$20M installment was included in the budget agreement. CA CASA is working on an RFA for local areas.
 - **VOCA Contract:** Terminates on Sept 30, 2024. Office of Emergency Services released an RFP that would commence on October 1, 2024. VOCA funding is reduced from \$128,750 to \$72,848. Only half of the 44 local programs will be eligible for an award. The budget agreement between Governor and Legislature included \$99M to essentially backfill the VOCA funding. The application was submitted early.
- **IT –** No updates.
 - **Data Reporting :** On track.
 - **Casa Manager/Data Tracking :** No updates.
 - **Outcomes:** Data collection developed by Learning for Action Programs was successful , so received a \$5,000 stipend. At the Open House, the Board and volunteers can view the results.

Discussion: None

<p>DEVELOPMENT UPDATE</p> <ul style="list-style-type: none"> • Fundraising <ul style="list-style-type: none"> ○ Overall, gifts are trending as smaller than in the past. ○ Donor retention has increased from 29 to 53% and there is always more opportunity. The national average ranges between 43 to 45%. ○ Outreach is working and the focus has been on donor retention and acquisition. ○ Will work with APCO on next steps. ○ The CASA Fundraising FY 2023-24 tracks when funds are secured rather than when they are deposited. ○ Thank you to the Board as its donations are much higher. ○ While the donations are 10 to 11% less than where Amber would like them to be, the total is close to the same amount as last year. • Funds Report – Working on the Portal for advocates so everything can be ordered online. • Board Involvement <ul style="list-style-type: none"> ○ Can sign up on the website to be in the Circle of Hope and become a sustaining donor. This can be any amount – even \$5/month is meaningful. ○ Seeking honest feedback as attendees are able to provide unique perspective. ○ Assistance with writing thank you cards. ○ Provide Jeanne or Amber updates on where new CASA marketing has been seen. <p>Discussion: Board member proposed that small businesses as recurring donors may receive a plaque. Another board member commented that they love seeing advocates on the website.</p>	<p>Amber</p>
<p>FINANCIAL REPORT:</p> <ul style="list-style-type: none"> • John reports the budget continues to be in good shape given financial challenges around us. • The GALA totaled \$59,856. The total revenue is at 77%. The total expenses are at 69.45%. There is a gap between revenues and expenses. 	<p>John</p>

<p>Motion: John moved to approve the Financial Report. Hannah to second. Ayes: All; Nay: None. The motion passed unanimously.</p> <p>Discussion:</p>	
<p>ITEM FOR APPROVAL: FY 2024-25 Budget</p> <ul style="list-style-type: none"> • Katelyn feels the budget contains reasonable expectations and is justifiable. • John is thinking about making cash flow completely neutral so depreciation is a “fudge factor.” • Jeanne is taking a conservative approach and does not want to grow too quickly. <p>Motion 1: John moved to approve the FY 2024-25 Budget. Katelyn to second. Ayes: All; Nay: None. The motion passed unanimously.</p> <p>DISCUSSION: None</p>	<p>John, Katelynn and Jeanne</p>
<p>ITEM FOR APPROVAL: Organizational Procedures, Policies and Plans</p> <ul style="list-style-type: none"> • Risk Management Plan (6/11/2024) <p>Motion: Hannah moved to approve the Risk Management Plan. Katelyn to second. Ayes: All; Nay: None. The motion passed unanimously.</p> <p>DISCUSSION: Board asked about universal storage of policies. Jeanne confirmed</p> <ul style="list-style-type: none"> • Abuse Prevention Procedure (6/3/2024) • Transportation Policy (5/4/2024) • Public Information, Outreach and Education Plan (6/26/24) <p>Motion: Katelyn moved to approve the Abuse Prevention Procedure, the Transportation Policy and the Public Information Outreach and Education Plan. Ashley to second. Ayes: All; Nay: None. The motion passed unanimously.</p> <p>DISCUSSION: Jeanne confirmed AB506 requires the policies. The Transportation Policy has been updated to</p>	<p>Jeanne</p>

<p>include a log. Emploring use of TikTok while also maximizing advertisements on Lost Coast Outpost and Kym Kemp.</p>	
<p>ITEM FOR REVIEW: CASA STARUpdate</p> <p>Jeanne is happy to meet with any board members who would like to learn more about the CASA STAR – Pilot FY 23-24. Screening for Children 0-3 years included 38 children who were referred and 17 (or 45%) screenings completed. The teams learned they needed a dedicated scheduler and more communication with social workers was needed. They also learned it could be challenging to keep up with babies’ locations as they transitioned to different places. CWS closed cases relatively quickly. Out of the 17 children screened, the average age was 16-17 months. Of these, nine (9) scored at-risk, three (3) scored delayed overall for General Development (ASQ). Three (3) scored with a Social Emotional Development (ASQ-SE) concern and four (4) scored at low risk for Autism. The results were surprising and Jeanne will discuss how to administer the screening tool. Results with domains often showed no concern, including Communication: 13 (or 76%), Gross Motor: 13 or 76%, Fine Motor: 9 or 53%, Problem Solving: 12 or 71% or Person Social: 15 or 88%. The parents were also given a screening tool to survey the parents on a scale of one (1) to five (5) about ease of scheduling appointment, guardrails of appointment beginning and ending on time, demeanor of staff, explanation of CASA STAR and whether they would recommend it to others. Lessons Learned: 1) Jeanne plans to shift the screening model. Service providers and social workers had a hard time understanding-hope to make info sharing much easier. CASA can also provide results to Judge and then triage to level of services that CASA will be providing for at least six (6) months or longer. 2) Expand the pilot to include children who are birth to five (5) years and kids under five(5) are not consistently in the system and should be reviewed consistently. 3) Additional staff training on use of screening tools in standardized way for screening in home. 4) Boost the stretch goal from 50 to 90% and complete screenings within 60 days of the referral. 5) Child Abuse Prevention and Treaty Act mandate screening previously. The 60 days completion of screenings is important. CASA intends to demonstrate the benefit they</p>	<p>Jeanne</p>

<p>provide to social workers. 6) Many families are resistant to another system in their lives.</p> <p>DISCUSSION: Board recommended the CSBS Autism Navigator site.</p>	
<p>ITEM FOR REVIEW: DEI Plan Update</p> <p>Demographic of volunteers is mostly retired and female. The 21-30 year range increased, as did the 41-50 year range. Education was varied: Some college: 25.9%, Associates: 0, Bachelors: 37%, Masters: 22%, PhD: 7% and Unknown: 0. Goal is to aim for diversity to be good match to kids.</p> <p>DISCUSSION: Numbers are impressive. Goals are ambitious. Board suggested maybe to scale back numbers so that goals would be more reachable. Main focus is on increasing the diversity of the volunteers. Partnership with Hoopa Tribe is incredible—and there are 11 Tribes in Humboldt that may provide future opportunities to partner. It is all about building relationships and diversifying the team. Huge shout out to the team and their growth mindset.</p>	Jeanne
<p>ITEM FOR APPROVAL: Election for Board Leadership Positions FY 2024-25</p> <p>Motion: Ashley moved to approve Madison as Chair, Hannah as Vice-Chair, Katelyn as Treasurer and Ashley as Secretary for FY 2024-25. Katelyn to second. Ayes: All; Nay: None. The motion passed unanimously.</p> <p>DISCUSSION: Ashley will be in Master’s of Library Science program in spring 2025.</p>	Madison
<p>CLOSING</p> <p>John and Allison wish CASA Board all the very best! They praised Jeanne for how far CASA has come since they joined the board.</p>	Madison
<p>QUESTIONS AND ANSWERS</p>	Madison
<p>BOARD MEMBER ANNOUNCEMENTS</p>	Madison

PUBLIC COMMENT MAY BE LIMITED BY THE CHAIR	Madison
ADJOURNMENT Meeting adjourned at 6:47 p.m.	Madison
Next Meeting: August 28, 2024 at 5:30 p.m.	

CASA of Humboldt
Board of Directors
July 1, 2023 – June 30, 2024

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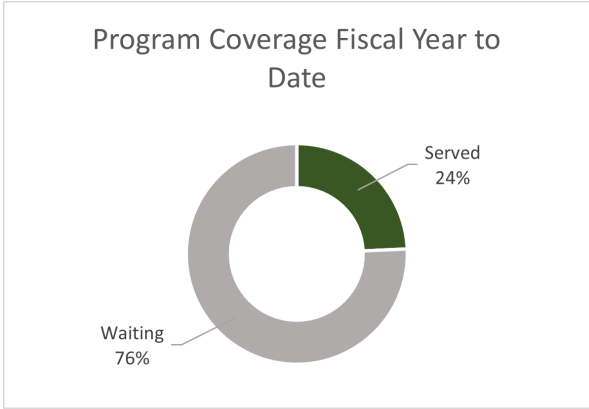
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DASHBOARD REPORT

FISCAL YEAR 2024-2025 AUGUST 2024



APPROXIMATE PROGRAM COVERAGE

The most recent estimate from the California Child Welfare Indicators Project indicate that there are 243 children involved in the child welfare system in Humboldt County.

The count of children can be duplicated across service areas (e.g., start with one service type and move to another). Fiscal year to date (July), CASA of Humboldt served 59 unduplicated children and achieved a coverage rate of 24%.

AGES OF ACTIVE CHILDREN

0-2 years: 0 (0%)
 3-5 years: 3 (13.6%)
 6-10 years: 6 (27.3%)
 11-15 years: 10 (45.5%)
 16+ years-: 3 (13.6%)

VOLUNTEER ADVOCACY

Children Served: 22
 Active Advocates: 18

FISCAL YEAR TO DATE

Children Served: 22
 Active Advocates: 18

AGES OF ACTIVE CHILDREN

0-2 years: 6 (16%)
 3-5 years: 10 (27%)
 6-10 years: 4 (11%)
 11-15 years: 13 (35%)
 16+ years-: 4 (11%)

STAFF ADVOCACY

Children Served: 37

FISCAL YEAR TO DATE

Children Served: 37

AGES OF ACTIVE CHILDREN

<1 year old: 1 (20%)
 1 year old: 1 (20%)
 2 years old: 1 (20%)
 3 years old: 1 (20%)
 4 years old: 0 (0%)
 5 years old: 1 (20%)

CASA STAR

Children Served: 5

FISCAL YEAR TO DATE

Children Served: 5

CASA Volunteer

Pre-Service Roadmap

Point in time reflection of applicant and trainees stages as of August 13, 2024

Inquiry and Application

35 Active Inquiries

Interview

1 Applicant

References and Background Check

3 Applicants

eLearning and Facilitated Training

3 Trainees

Oath Ceremony

0 Trainees Scheduled

Advocates "On Leave"

8 Advocates

Matching Process

3 Advocates

VOLUNTEER PRE-SERVICE SUMMARY (AS OF 8-15-24)

Since January 2024, 47 individuals have submitted interest forms. Of those, 3 (6.4%) have been assigned to the program, 0 (0%) went on leave prior to being matched, 7 (14.9%) are in process, 34 (72.3%) are active inquiries awaiting to apply, 2 (4.3%) have dropped the preservice program, and 1 (2.1%) did not apply and was closed.

It takes an average of 139 days for a volunteer to complete the pre-service program.

NUMBER OF CHILDREN REFERRED

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

Fiscal year to date (July), 13 children were referred to CASA of Humboldt.

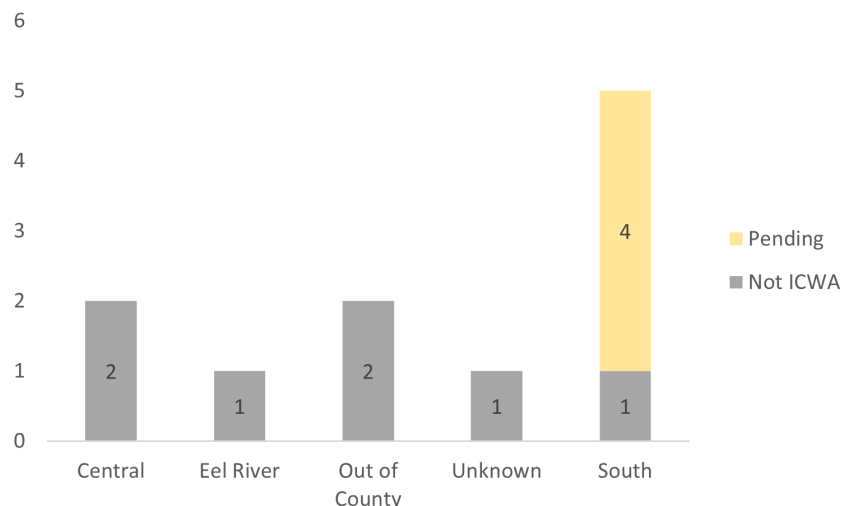
- 11 (85%) had a "detained" status
- 2 (15%) had a "non-detained" status

ICWA AND GEOGRAPHIC LOCATION

36% of the detained referrals received so far this fiscal year are or may be covered under ICWA.

Placement locations for children are sometimes kept confidential, and are reported as "unknown" until communication with social workers results in an updated placement location.

ICWA Status and Placement for Referrals, Detained FY24-25



Executive Director Board Report

August 28, 2024

Service

- Dashboard Report: See attached for an updated Dashboard Report.
- Service Trends Over Time:

FY 21-22	FY 22-23	FY 23-24	FYTD (July) 24-25
51 children 15.5% in care	60 children 20.6% in care	85 children 35.0% in care	59 children 24.3% in care
Volunteer Advocacy	Volunteer Advocacy Staff Advocacy	Volunteer Advocacy Staff Advocacy CASA STAR	Volunteer Advocacy Staff Advocacy CASA STAR

People

- Medical, Dental, and Vision Renewal: Open enrollment for insurance benefits is in September 2024. There are no changes to insurance. Medical insurance will be through Blue Shield and dental and vision insurance will be through Humana.
- Jeanne Out of Office: I will be on vacation September 2nd-16th. Contract monitors have been notified and there is a coverage plan in place with Amber providing direct support to the team in my absence.
- Staff Training
 - CA CASA Statewide Conference: CA CASA is hosting their statewide conference on September 25th and 26th in Costa Mesa, CA. There are 3 primary tracks for this conference: CASA mentorship/advocacy, Fundraising, and Leadership. There will be an additional day for Executive Directors on September 24th. CA CASA will be providing a stipend of \$600/attendee to cover travel and lodging expenses. Bella, Madison, Krista, Amber and I will be attending. Rachel is unable to attend due to a vacation she has scheduled that week.
 - Reflective Practice Supervision: Beth Heavilin will be providing reflective practice supervision to Case Supervisors starting in August. We held a kick-off meeting on August 9th to share more about reflective practice in general and what they can expect from their time with Beth. Each Case Supervisor will receive 1-hour per month of individual reflective supervision.

Community

- National CASA: There are no new updates
- CA CASA:
 - Executive Director Meetings: I continued to participate in the monthly Executive Director meetings.
 - ED Mentorship: I was asked by CA CASA to offer mentoring and support to a new ED for the CASA programs in Butte, Glenn, Sashta, and Tehama counties, which fall under Northern Valley Catholic Social Services. This is part of larger mentorship pilot being conducted by CA CASA.
 - Mission Moment at DEI Workgroup: I was asked by CA CASA to share the work we've done around engaging the Native American and Tribal communities in Humboldt County at the workgroup meeting on July 16th.
- Local Community
 - Inter-Agency Leadership Team Advisory Committee: I participated in the meeting on August 6th. The group discussed the option of having a facilitator to assist in drafting a MOU that is inclusive of the Tribal groups. The group also discussed an upcoming proposal CWS will be submitting to secure funding to create specialized foster placements to care for children with complex needs.
 - Child Abuse Prevention Coordinating Council: I participated in the budget subcommittee meeting on August 9th where we drafted the FY 24-25 budget.

Quality- Compliance and Data

Fiscal

- Annual Fiscal Audit: JWT and Associates completed our FY 23-24 audit. The audit results will be reviewed later in this meeting.
- CA CASA: CA CASA secured a one-time \$60 million appropriation for funding across the network. This funding was awarded in cycles. For cycle 1, we received and expended all funding. For cycle 2, we received 2 of 3 payment installments and we have until June 2025 to spend these dollars. Cycle 2 funding allowed us to hire two additional case supervisors. For cycle 3, the final installment of \$20 million was included in the Budget agreement between the Governor and Legislature. CA CASA expects to release the RFP the week of August 19th. More information will be shared on this item later in the meeting
- VOCA Contract: Our current contract will end on September 30, 2024. California Office of Emergency Services released a request for proposals that would provide funding starting October 1, 2024. Due to federal cuts to funding for the VOCA, the funding available through this contract will be reduced from \$128,750 to \$72,848. Additionally, only 22 of the 44 local programs will receive an award. We have not yet received an update regarding our proposal.

In August two budget modifications requests were prepared and submitted, with one to update contract records to include Katelyn as our Board Treasurer and the other to move funds from the personnel expense category to the operating expense category.

- Judicial Council Contract: The Judicial Council of California changed their methodology for one of the contracts they fund, which impacted the allocations of CASA programs across the state. Our FY 24-25 funding was reduced from \$37,007.72 to \$29,900. We have a separate contract for Title IV-E funding.

IT

- There are no updates at this time.

Compliance/Data Reporting

July and August were heavy reporting months for us. Every single funder had a report that was due in a 6-week period. Please consider sending an email to Lora acknowledging her hard work (lora@humboldtCasa.org). Lora did an excellent job previewing data to ensure its accuracy and preparing data needed for the various funder reports.

- VOCA Contract: Quarter 3 Report was submitted on July 9th.
- Judicial Council Contract: The Title IV-E Training report was submitted on July 9th.
- National CASA: The 2024 Mid-Year report was submitted on July 22nd.
- CA CASA Final Report for Cycle1 Funding: The final report for cycle 1 funding was submitted on August 8th.
- Humboldt County DHHS: Our final report for the grant that funded CASA STAR was submitted on July 8th.

CasaManager/Data Tracking

- Weekly Service List: We created a new weekly service list that lists a Case Supervisor's open cases, including upcoming hearing data, current advocate name, social worker name, and current school. This was created in collaboration with the Case Supervisors to help them organize and sort information for their case management and assist them preparing for weekly 1-1 meetings with me.

Outcomes

- Learning For Action (LFA) completed a final report summarizing the statewide results of the advocate and youth focus groups and advocate surveys. That report will be shared with you separately.

Funding

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

Jul-24		CASA Fundraising FY 2024-2025		% of Year Complete	8.33%
Donation Type	1	July Monthly Report	FY 24-25 budget	FY 24-25 YTD	YTD %
Grants	Ongoing	Community Grants	\$40,000	\$6,146	
	Ongoing	Foundations	\$30,000		
Grants Total			\$70,000	\$6,146	8.78%
Board Giving			\$4,000		0.00%
Seasonal Appeals			\$55,000		
Appeals Total			\$55,000	\$0	0.00%
Fall Fundraiser	Aug-Oct	SKS Teams	\$25,000	\$1,566	
	Aug-Oct	SKS Sponsorship	\$15,000		
	Aug-Oct	General Giving	\$10,000		
	Aug-Oct	Raffle	\$7,000		
Fall Total			\$57,000	\$1,566	2.75%
Spring Fundraiser	Mar-May	Sponsorship	\$30,000		
	Mar-May	Tickets	\$10,000		
	Mar-May	Silent Auction	\$10,000		
	Mar-May	Live Auction	\$10,000		
	Mar-May	fund a need	\$40,000		
	Mar-May	General donations	\$10,000		
			\$110,000	\$0	0.00%
General Donations	Ongoing	General Donations	\$33,000	\$440	
	Ongoing	Sustaining Partners	\$10,000	\$714	
	Ongoing	Third Party Fundraising	\$5,000		
	ongoing	Major Gifts	\$25,000		
General Total			\$73,000	\$1,154	1.58%
TOTAL		TOTAL	\$369,000	\$8,866	2.40%

August 28,2024

Fundraising Updates:

- **Annual Gala:** We are starting to form our 2025 committee. If you are interested or know of anyone that might be a good fit please reach out to me. Our first planning meeting will be in October.
- **Super Kid Season:** SKS runs the month of September. This is a great time to form a SKS team to raise funds and awareness for CASA. A SKS team can be an individual, business, or group of friends. Teams raise funds in many ways including:
 - FB fundraisers
 - Email friends and colleagues
 - Selling raffle tickets
 - Bakes sales/ yard sales
 - Super Kid Flight
 - Sponsorships

This is a great way for the board to get involved by forming a team, sponsoring, donating, and spreading awareness. Our raffle this year includes a private cruise on the Madaket for up to 41 people or a 3-minute shopping spree at Wildberries Marketplace.

- **Grants and Foundations:**
 - Applied for:
 - Community Health Foundation
 - HAF Holiday Funding Partnership
 - Walmart Community Grant
 - Upcoming for Review in September:
 - Eureka Rotary Sign and Ruth Smith Fund
 - Coop Seeds for Change
 - Ben B Cheney Foundation

Outreach: The following is a list of some of our community involvement for the first quarter of this fiscal year.

- July 6st Arts Alive w/ Humboldt Skate Lab
- July 8th - Mentor Monday- Humboldt Bay Provisions
- July 11- Leadership Redwood Coast Panel
- July 18th- Eureka Chamber Family Fun Mixer
- August 9th- Hoopa Sovereign Days

August 28,2024

- August 22th- Speaking at the Arcata Kiwanis
- September 1-30 Super Kid Season
- September 11th- Mentor Monday- Humboldt Bay Provisions
- September 19th Pints 4 Nonprofits- Redwood Curtain

Funds Report:

- See attached

Additional Items:

- **Website:** The new advocate section is live on our website. This creates greater accessibility for advocates and youth to select activity gift cards and streamlines the process on our end.
- **Donor Wall:** We have secured Jenna Catsos of Pen and Pine to do a mural wall in our office to honor and showcase our donors.
- **Leadership Redwood Coast:** I represented CASA of Humboldt in a leadership panel discussion on opportunities and challenges for the local non-profit community and philanthropy.
- **CA CASA:**
 - I continue to participate in the marketing and philanthropy monthly meetings.
 - I will be participating in two CA cohorts to take a deeper dive into annual giving and fundraising in rural and mountain regions. The first meeting of the annual giving cohort will be held on August 29th.
 - I will be attending the CA CASA Conference in September.
- **CASA Conversations:** Beginning in October we will be hosting CASA Conversations. These will be smaller intimate gatherings, each one inviting a select group of donors and supporters and others interested in learning more to join us for a deeper conversation around what our children face, building a path to hope, and ways we can come together to support 100 children this year.

Board Involvement: Below are ways the board can get involved with fund development.

- Form a Super Kid Season team
- Join Circle of Hope
- Attend or host a CASA Conversation evening
- Write thank you cards

Audited Financial Statements

**COURT APPOINTED SPECIAL ADVOCATES
OF HUMBOLDT**

June 30, 2024

Audited Financial Statements

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

June 30, 2024

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JWT & Associates, LLP

A Certified Public Accountancy Limited Liability Partnership

1111 East Herndon Avenue, Suite 211, Fresno, California 93720

Voice (559) 431-7708 Fax: (559) 431-7685

Report of Independent Auditors

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

Opinion

We have audited the accompanying financial statements of Court Appointed Special Advocates of Humboldt (the “Organization”), a not-for-profit organization, which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024 and 2023, and the results of its activities, changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization’s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

JW7 & Associates, LLP

Fresno, California
August 15, 2024

Statements of Financial Position

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

	June 30	
	<u>2024</u>	<u>2023</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 336,645	\$ 221,576
Grants, contracts, and other receivables	21,662	29,252
Prepaid expenses and other current assets	<u>7,534</u>	<u>5,792</u>
Total current assets	365,841	256,620
Property and equipment, net	396,693	413,628
Deposits	500	500
Investments	<u>981,927</u>	<u>862,027</u>
Total Assets	<u>\$ 1,744,961</u>	<u>\$ 1,532,775</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued expenses	\$ 5,890	\$ 5,047
Accrued payroll and related liabilities	<u>37,321</u>	<u>28,887</u>
Total current liabilities	43,211	33,934
Net assets:		
Net assets without donor restrictions	1,519,596	1,460,963
Net assets with donor restrictions	<u>182,154</u>	<u>37,878</u>
Total net assets	<u>1,701,750</u>	<u>1,498,841</u>
Total liabilities and net assets	<u>\$ 1,744,961</u>	<u>\$ 1,532,775</u>

See accompanying notes and auditors' report

Statements of Activities and Changes in Net Assets

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

	Year Ended June 30	
	<u>2024</u>	<u>2023</u>
Changes in net assets without donor restrictions		
Revenues and gains:		
Grant and awards	\$ 196,959	\$ 206,208
Fundraising and donations	242,138	290,121
Miscellaneous income	5,000	319
Investment income/(loss)	119,069	75,197
Net assets released from restriction	<u>107,394</u>	<u>123,309</u>
Total revenues and other support	670,560	695,154
Expenses:		
Program services	326,555	311,866
Management and general	109,546	119,436
Fundraising	<u>175,826</u>	<u>170,655</u>
Total expenses	<u>611,927</u>	<u>601,957</u>
Increase/(decrease) in net assets without donor restrictions	58,633	93,197
Net assets at the beginning of the year	<u>1,460,963</u>	<u>1,367,766</u>
Net assets at the end of the year	<u>\$ 1,519,596</u>	<u>\$ 1,460,963</u>
Changes in net assets with donor restrictions		
Revenues, gains and other support:		
Grant awards	\$ 251,670	\$ 158,806
Net assets released from donor restrictions	<u>(107,394)</u>	<u>(123,309)</u>
Increase/(decrease) in net assets with donor restrictions	144,276	35,497
Net assets at the beginning of the year	<u>37,878</u>	<u>2,381</u>
Net assets at the end of the year	<u>\$ 182,154</u>	<u>\$ 37,878</u>

See accompanying notes and auditors' report

Statements of Cash Flows

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

	Year Ended June 30	
	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Change in net assets	\$ 202,909	\$ 128,694
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	16,935	18,973
Unrealized gains/(losses)	(94,585)	(14,686)
Loss on disposal of equipment	-	2,626
Changes in operating assets and liabilities:		
Grants, contract and other receivables	7,590	14,922
Inventory	-	2,165
Prepaid expenses and other current assets	(1,742)	(700)
Accounts payable and other accrued expenses	843	534
Accrued payroll and related liabilities	<u>8,434</u>	<u>3,819</u>
Net cash provided by operating activities	140,384	156,347
Cash flows from investing activities:		
Contribution to investment accounts	(25,315)	(92,886)
Changes in property, equipment and other	<u>-</u>	<u>(3,960)</u>
Net cash (used in) investing activities	(25,315)	(96,846)
Net increase in cash and cash equivalents	115,069	59,501
Cash and cash equivalents at beginning of year	<u>221,576</u>	<u>162,075</u>
Cash and cash equivalents at end of year	<u>\$ 336,645</u>	<u>\$ 221,576</u>

See accompanying notes and auditors' report

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

June 30, 2024

NOTE A - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose: Court Appointed Special Advocates of Humboldt (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. The Organization 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 Preparation: The accompanying financial statements are prepared on the accrual basis of accounting. The accounting policies and financial statements of the Organization generally conform with the recommendations of the audit and accounting guide, *Not-For-Profit Organizations*, published by the American Institute of Certified Public Accountants (AICPA). Net assets of the Organization and changes therein are classified and are reported as follows:

- **Net assets without donor restrictions** - Net assets without donor restrictions represent those resources of the Organization that are not subject to donor-imposed stipulations. The only limits on these net assets are broad limits resulting from the operating nature of the Organization and the purposes specified in their bylaws, if any.
- **Net assets with donor restrictions** - Net assets with donor restrictions represent contributions that are subject to donor-imposed restrictions that can be fulfilled by actions of the Organization pursuant to those stipulations or by the passage of time. Such donor-imposed restrictions are temporary in nature. Other donor-imposed restrictions may be perpetual in nature, when the donor stipulates that resources be maintained in perpetuity.

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. The Organization 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 65% of the Organization's revenue is from grant awards, while 35% is from fundraising and donations.

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE A - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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, Contracts, and Other Receivables: 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, 2024 and 2023 grants receivable consisted of \$21,662 and \$29,252, respectively.

Income Taxes: The Organization has qualified as a non-profit organization and has been granted tax-exempt status pursuant to Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d) and is exempt from Federal and State of California income taxes. 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.

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, 2024 and 2023 inventory consisted of \$0 and \$0, respectively.

Property and Equipment: The Organization's policy requires capitalizing acquired property and equipment of \$2,500 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.

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE A - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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, 2024 and 2023 was \$17,644 and \$13,039, respectively.

NOTE B - INFORMATION ABOUT 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, 2024 and June 30, 2023, reduced by amounts that are not available to meet general expenditures within one year of the financial position date.

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 336,645	\$ 221,576
Grants, contracts, and other receivables	<u>21,662</u>	<u>29,252</u>
Total financial assets	358,307	250,828
Net assets with donor restrictions	<u>(182,154)</u>	<u>(37,878)</u>
Total financial assets available for one year of expenses	<u>\$ 176,153</u>	<u>\$ 212,950</u>

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE C - FUNCTIONAL EXPENSES

The costs of providing various programs and other activities have been summarized on a functional basis below. Accordingly, certain costs have been allocated among the program and general and administrative categories as benefitted. The expenses that are allocated include insurance, supplies, communications and facility expense, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Functional expenses as of June 30, 2024 are as follows:

	Program <u>Services</u>	Management <u>and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 212,646	\$ 43,996	\$ 109,990	\$ 366,632
Employee benefits	33,807	6,995	17,486	58,288
Payroll taxes	17,488	3,618	9,046	30,152
Professional fees	-	26,180	-	26,180
Fundraising	-	-	17,945	17,942
Travel, conferences, and trainings	9,259	707	702	10,668
Facility expense	17,990	6,434	2,116	26,540
Depreciation	14,395	846	1,694	16,935
Other operating expenses	<u>20,970</u>	<u>20,770</u>	<u>16,850</u>	<u>58,590</u>
Total expenses	<u>\$ 326,555</u>	<u>\$ 109,546</u>	<u>\$ 175,826</u>	<u>\$ 611,927</u>

Functional expenses as of June 30, 2023 are as follows:

	Program <u>Services</u>	Management <u>and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and wages	\$ 195,758	\$ 40,502	\$ 101,255	\$ 337,515
Employee benefits	28,012	5,796	14,489	48,297
Payroll taxes	13,944	2,885	7,213	24,042
Professional fees	-	25,794	-	25,794
Fundraising	-	-	14,638	14,638
Travel, conferences, and trainings	1,703	130	129	1,962
Facility expense	22,274	6,920	2,620	31,814
Depreciation	16,128	948	1,898	18,974
Other operating expenses	<u>34,047</u>	<u>36,461</u>	<u>28,413</u>	<u>98,921</u>
Total expenses	<u>\$ 311,866</u>	<u>\$ 119,436</u>	<u>\$ 170,655</u>	<u>\$ 601,957</u>

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE D - 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, 2024 and 2022:

	In Memory of Jesse Hansen	Humboldt Endowment	Total
Balance forward as of June 30, 2023	\$ 71,509	\$ 722,851	\$ 794,360
Gifts and transfers	-	1,000	1,000
Interest and dividends	1,300	13,160	14,460
Realized gains (losses)	685	6,943	7,628
Unrealized gains (losses)	8,517	86,307	94,824
Management fees	<u>(741)</u>	<u>(5,625)</u>	<u>(6,366)</u>
Ending balance as of June 30, 2024	<u>\$ 81,270</u>	<u>\$ 824,636</u>	<u>\$ 905,906</u>

	In Memory of Jesse Hansen	Humboldt Endowment	Total
Balance forward as of June 30, 2022	\$ 64,903	\$ 651,999	\$ 716,902
Gifts and transfers	-	2,298	2,298
Interest and dividends	1,275	12,870	14,145
Realized gains (losses)	756	7,631	8,387
Unrealized gains (losses)	5,245	53,122	58,367
Management fees	<u>(670)</u>	<u>(5,069)</u>	<u>(5,739)</u>
Ending balance as of June 30, 2023	<u>\$ 71,509</u>	<u>\$ 722,851</u>	<u>\$ 794,360</u>

NOTE E - 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 157 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:

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE E - FAIR VALUE OF FINANCIAL ASSETS (continued)

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.

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, 2024:

	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	981,927	981,927	-	-
Total	\$ 981,927	\$ 981,927	-	-

The following table summarizes the financial instruments measured at fair value on a recurring basis in accordance with FAS 157 as of June 30, 2023:

	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	862,027	862,027	-	-
Total	\$ 862,027	\$ 862,027	-	-

Notes to Financial Statements (continued)

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE F - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are comprised of the following at June 30, 2024, and 2023:

	<u>2024</u>	<u>2023</u>
Humboldt Sponsors	\$ 4,867	\$ 6,303
CA CASA Grant	<u>177,287</u>	<u>31,575</u>
Total	<u>\$ 182,154</u>	<u>\$ 37,878</u>

Net assets released from donor restrictions consist of the following for the years ended June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Humboldt Sponsors	\$ 4,436	\$ 1,078
CA CASA Grant	<u>102,958</u>	<u>122,231</u>
Total	<u>\$ 107,394</u>	<u>\$ 41,392</u>

NOTE H - GRANTS AWARDS

The Organization received the following grant awards for the years ended June 30, 2024 and 2023.

	<u>2024</u>	<u>2023</u>
California Office of Emergency Services	\$ 121,197	\$ 152,577
CA CASA Grant	248,671	153,806
Judicial Council	46,831	19,631
Humboldt Sponsors	-	5,000
Other	<u>31,930</u>	<u>34,000</u>
	<u>\$ 448,629</u>	<u>\$ 365,014</u>

Notes to Financial Statements (continued)

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE G - PROPERTY AND EQUIPMENT, NET

Property and equipment net consists of the following at June 30 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Land	\$ 148,887	\$ 148,887
Building and improvements	443,700	443,700
Furniture and equipment	<u>79,355</u>	<u>79,355</u>
Total property and equipment	671,942	671,942
Less accumulated depreciation	<u>(275,249)</u>	<u>(258,314)</u>
Property and equipment, net	<u>\$ 396,693</u>	<u>\$ 413,628</u>

Depreciation and amortization expense for the year ended June 30, 2024 and June 30, 2023 amounted to \$16,935 and \$18,974, respectively. The Organization has no commitments related to ongoing construction contracts as of June 30, 2024.

NOTE J - FUNDRAISING AND DONATIONS

The revenue received from fundraising and donations is summarized below for the years ended June 30, 2024 and 2023.

	<u>2024</u>	<u>2023</u>
Donations	\$ 81,808	\$ 132,484
Kids Walk	67,708	59,132
Big Night Dinner	<u>92,622</u>	<u>98,505</u>
	<u>\$ 242,138</u>	<u>\$ 290,121</u>

NOTE K - 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.

COURT APPOINTED SPECIAL ADVOCATES OF HUMBOLDT

NOTE K - EMPLOYEE BENEFIT PLANS (continued)

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 the Organization. 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, 2024 the Organization's contribution was up to a 3% match. Total retirement plan expense was \$8,604 and \$6,185 for the years ended June 30, 2024 and June 30, 2023, respectively.

NOTE L - 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, 2024, 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 M - SUBSEQUENT EVENTS

Management evaluated the effect of subsequent events on the financial statements through August 15, 2024, 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.



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SCHEDULE A - SCHEDULE OF UNDERLYING INSURANCE

POLICY NUMBER: 2024-10020-UMB

CONTROL NUMBER: 10020

NAME OF INSURED: CASA Of Humboldt

TYPE OF POLICY	APPLICABLE LIMITS	INSURER POLICY #	APPLICABLE PERIOD
(A) Automobile Liability Business Auto	Bodily Injury and Property Damage Combined Single Limit Uninsured/Underinsured Motorist	\$1,000,000 N/A	NIAC 2024-10020 09/11/2024 to 09/11/2025
(Does not include:Terrorism Coverage - Certified Acts)			
(B) Commercial General Liability	Each Occurrence Limit General Aggregate Limit Products/Completed Operations Aggregate Limi Personal & Advertising Injury Limit Damage to Premises Rented to You (any one premises)	\$1,000,000 \$3,000,000 \$3,000,000 \$1,000,000 N/A	NIAC 2024-10020 09/11/2024 to 09/11/2025
(Does not include:Terrorism Coverage - Certified Acts)			
(C) Social Service Professional Liability	Each Occurrence Limit Aggregate Limit	\$1,000,000 \$3,000,000	NIAC 2024-10020 09/11/2024 to 09/11/2025
(Does not include:Terrorism Coverage - Certified Acts)			
(D) Standard Workers Compensation & Employers Liability	Coverage B - Employers Liability Bodily Injury by Accident Bodily Injury by Disease Bodily Injury by Disease	N/A N/A N/A	Each Accident Each Employee Policy Limit
(E) Improper Sexual Conduct and Physical Abuse	Each Occurrence Limit General Aggregate Limit	N/A N/A	
(F) Directors' And Officers'	Each Wrongful Act Limit Aggregate Limit	N/A N/A	
(G) Liquor Liability	Each Common Cause Limit Aggregate Limit	\$1,000,000 \$1,000,000	NIAC 2024-10020 09/11/2024 to 09/11/2025
(Does not include:Terrorism Coverage - Certified Acts)			
(H) Employee Benefits Liability	Each Employee Aggregate Limit	N/A N/A	



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NONPROFITS INSURANCE ALLIANCE OF CALIFORNIA (NIAC)

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COMMERCIAL LINES COMMON POLICY DECLARATIONS

PRODUCER:

George Petersen Insurance Agency, Inc.
P.O. Box 1227
Eureka, CA 95502

POLICY NUMBER: 2024-10020

RENEWAL OF NUMBER: 2023-10020

NAME OF INSURED AND MAILING ADDRESS:

CASA Of Humboldt
2356 Myrtle Avenue
Eureka, CA 95501

POLICY PERIOD:

FROM 09/11/2024 TO 09/11/2025

AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Court appointed special advocates for children

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.

THIS POLICY CONSISTS OF THE FOLLOWING COVERAGE PARTS FOR WHICH A PREMIUM IS INDICATED. THESE PREMIUMS MAY BE SUBJECT TO ADJUSTMENT.

Table with 2 columns: Coverage Part and Premium. Includes Commercial General Liability, Commercial Auto Liability, Commercial Auto Physical Damage, Improper Sexual Conduct, Social Service Professional, Commercial Liquor Liability, and Terrorism Coverage. Total premium is \$2,190.

FORM(S) AND ENDORSEMENT(S) MADE A PART OF THIS POLICY AT TIME OF ISSUE:*

Grid of coverage codes including CG 00 01 04 13, NIAC-AL 01 80, NIAC-E120 09 19, NIAC-E25 12 15, NIAC-E42 GL 09 19, NIAC-E70 03 19, NIAC-X1 06 18, CG 00 33 04 13, CG 20 26 12 19, CG 21 96 03 05, NIAC-E003 GL 08 20, NIAC-E123 09 19, NIAC-E26 11 17, NIAC-E5 07 15, NIAC-E72 01 17, SCHEDULE BA 01 80, CG 20 10 12 19, CG 20 34 12 19, CG 24 07 01 96, NIAC-E043 GL 11 23, NIAC-E15 09 20, NIAC-E28 01 99, NIAC-E56 01 17, NIAC-E74 03 14, SCHEDULE G 01 80, CG 20 11 12 19, CG 20 37 12 19, IL 00 17 11 98, NIAC-E053 GL 06 24, NIAC-E180 GL 01 21, NIAC-E282 GL 12 21, NIAC-E59 02 12, NIAC-GL 01 80, SCHEDULE L 01 80, CG 20 12 04 13, CG 21 06 05 14, IL 00 21 09 08, NIAC-E069 GL 02 19, NIAC-E180 LL 01 21, NIAC-E29 12 09, NIAC-E80 07 12, NIAC-LL 01 80, CG 20 18 04 13, CG 21 09 06 15, IL 02 70 07 20, NIAC-E078 11 20, NIAC-E195 GL 05 21, NIAC-E33 GL 09 19, NIAC-NPO-001 05 20, CG 20 20 11 85, CG 21 47 12 07, IL P 001 01 04, NIAC-E11 GL 09 19, NIAC-E22 09 19, NIAC-E342 GL 08 22, NIAC-E636 GL 06 24, NIAC-SC 01 80.

*OMITS APPLICABLE FORMS AND ENDORSEMENTS IF SHOWN IN SPECIFIC COVERAGE PART / COVERAGE FORM DECLARATIONS.

COUNTERSIGNED: 08/09/2024

BY

Handwritten signature of Pamela C. D.

(AUTHORIZED REPRESENTATIVE)

THESE DECLARATIONS AND THE COMMON POLICY DECLARATIONS, IF APPLICABLE, TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE FORM(S) AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

Notice: This risk pooling contract is issued by a pooling arrangement authorized by California Corporations Code Section 5005.1. The pooling arrangement is not subject to all of the insurance laws of the State of California and is not subject to regulation by the Insurance Commissioner. Insurance guaranty funds are not available to pay claims in the event the risk pool becomes insolvent.

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COMMERCIAL GENERAL LIABILITY COVERAGE PART DECLARATIONS

PRODUCER:

POLICY NUMBER: 2024-10020

George Petersen Insurance Agency, Inc.
P.O. Box 1227
Eureka, CA 95502

RENEWAL OF NUMBER: 2023-10020

NAME OF INSURED AND MAILING ADDRESS:

CASA Of Humboldt
2356 Myrtle Avenue
Eureka, CA 95501

POLICY PERIOD:

FROM 09/11/2024 TO 09/11/2025
AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Court appointed special advocates for children

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.

LIMITS OF COVERAGE:

Table with 2 columns: Coverage Limit Description and Amount. Includes General Aggregate Limit (\$3,000,000), Products - Completed Operations Aggregate Limit (\$3,000,000), Personal and Advertising Injury Limit (\$1,000,000), Each Occurrence Limit (\$1,000,000), Damage to Premises Rented to You (\$500,000 any one premises), and Medical Expense Limit (\$20,000 any one person).

ADDITIONAL COVERAGES:

CLASSIFICATION(S) SEE ATTACHED SUPPLEMENTAL DECLARATIONS SCHEDULE G

PREMIUM

\$1,125

FORMS AND ENDORSEMENTS APPLICABLE TO THIS POLICY ARE INCLUDED IN COMMERCIAL LINES COMMON POLICY DECLARATIONS

COUNTERSIGNED: 08/09/2024

BY

Handwritten signature of Pamela C. D.

(AUTHORIZED REPRESENTATIVE)

THESE DECLARATIONS AND THE COMMON POLICY DECLARATIONS, IF APPLICABLE, TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE FORM(S) AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

NIAC-GL

**COMMERCIAL GENERAL LIABILITY
EXTENSION OF DECLARATIONS**

Schedule G

POLICY NUMBER: 2024-10020-NPO

Page 1

NAME OF INSURED: CASA Of Humboldt

PREMISES CODE/CLASS	*LOC	PREMIUM BASIS	RATE	*ADVANCED PREMIUM
46671/Parks or Playgrounds - includes products and/or completed operations	1	1	208.670	\$209
31191/Buildings or Premises - Office - Not for Profit only	1	3,516	114.874	\$404

ADDITIONAL COVERAGES

Increased Aggregate	\$104
Additional Premium to Meet Minimum	\$83

*See Common Declarations for Total Advanced Premium and Schedule 'L' for locations.

COUNTERSIGNED: 8/9/2024

BY _____



(AUTHORIZED REPRESENTATIVE)

NIAC - SCHEDULE G - NPO



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NONPROFITS INSURANCE ALLIANCE OF CALIFORNIA (NIAC)

www.insurancefornonprofits.org

COMMERCIAL GENERAL LIABILITY EXTENSION OF DECLARATIONS

Schedule L

POLICY NUMBER: 2024-10020-NPO

Page 1

NAME OF INSURED: CASA Of Humboldt

PREMISES LOC/BLDG	DESIGNATED PREMISES ADDRESS, CITY, STATE, ZIP	ADDITIONAL INSURED AND OTHER INTERESTS
1	2356 Myrtle Avenue Eureka, CA 95501	

LOCATION: N/A

ADDITIONAL INSURED - CG 20 10
Humboldt County Court
825 5th Street
Eureka, CA 95501
ONLY AS RESPECTS TO Contract

COUNTERSIGNED: 08/09/2024
NIAC - SCHEDULE L - NPO

BY

Pamela C. Q.

(AUTHORIZED REPRESENTATIVE)



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NONPROFITS INSURANCE ALLIANCE OF CALIFORNIA (NIAC)

www.insurancefornonprofits.org

IMPROPER SEXUAL CONDUCT AND PHYSICAL ABUSE LIABILITY COVERAGE PART DECLARATIONS

PRODUCER:

George Petersen Insurance Agency, Inc. P.O. Box 1227 Eureka, CA 95502

POLICY NUMBER: 2024-10020

RENEWAL OF NUMBER: 2023-10020

NAME OF INSURED AND MAILING ADDRESS:

CASA Of Humboldt

2356 Myrtle Avenue Eureka, CA 95501

POLICY PERIOD: FROM 9/11/2024 TO 9/11/2025 AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Court appointed special advocates for children

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.

Table with 3 columns: LIMITS OF COVERAGE, PREMIUM, and another column. Rows include GENERAL AGGREGATE (\$250,000) and EACH CLAIM LIMIT (\$250,000).

NOTE: The limit of liability available to pay judgements or settlements shall be reduced by amounts incurred for Defense Costs.

TOTAL PREMIUM: \$700

FORMS AND ENDORSEMENTS APPLICABLE TO THIS COVERAGE PART AND MADE PART OF THIS POLICY AT THE TIME OF ISSUANCE:

IL P 001 01 04, NIAC-E069 ISC 02 19, NIAC-E131 ISC 05 20, NIAC-E180 ISC 01 21, NIAC-E342 ISC 08 22, NIAC-E57 02 12, NIAC-ISCET 05 20

COUNTERSIGNED:

BY

Handwritten signature of Pamela C. Ad.

(AUTHORIZED REPRESENTATIVE)

Notice: This risk pooling contract is issued by a pooling arrangement authorized by California Corporations Code Section 5005.1. The pooling arrangement is not subject to all of the insurance laws of the State of California and is not subject to regulation by the Insurance Commissioner. Insurance guaranty funds are not available to pay claims in the event the risk pool becomes insolvent.

NIAC-ISC



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INSURANCE**
ALLIANCE OF CALIFORNIA

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OF CALIFORNIA (NIAC)**

www.insurancefor nonprofits.org

SOCIAL SERVICE PROFESSIONAL COVERAGE FORM DECLARATIONS

PRODUCER:
George Petersen Insurance Agency, Inc.
P.O. Box 1227
Eureka, CA 95502

POLICY NUMBER: 2024-10020
RENEWAL OF NUMBER: 2023-10020

NAME OF INSURED AND MAILING ADDRESS:

CASA Of Humboldt

2356 Myrtle Avenue
Eureka, CA 95501

POLICY PERIOD: FROM 9/11/2024 TO 9/11/2025
AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Court appointed special advocates for children

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.

LIMITS OF COVERAGE:	PREMIUM
SOCIAL SERVICE PROFESSIONAL AGGREGATE LIMIT	\$3,000,000 \$325
SOCIAL SERVICE PROFESSIONAL EACH EVENT LIMIT	\$1,000,000

TOTAL PREMIUM: **\$325**

- FORMS AND ENDORSEMENTS APPLICABLE TO THIS COVERAGE PART AND MADE PART OF THIS POLICY AT THE TIME OF ISSUANCE:**
- IL P 001 01 04, NIAC-E02 01 17, NIAC-E043 SSP 11 23, NIAC-E049 SSP 11 23, NIAC-E053 SSP 06 24, NIAC-E069 SSP 02 19, NIAC-E11 SSP 09 19,
 - NIAC-E125 11 19, NIAC-E180 SSP 01 21, NIAC-E282 SSP 12 21, NIAC-E32 01 17, NIAC-E33 SSP 09 19, NIAC-E342 SSP 08 22, NIAC-E42 SSP 09 19,
 - NIAC-E635 SSP 06 24, NIAC-E676 SSP 06 24

COUNTERSIGNED:

BY *Panel C. D.*
(AUTHORIZED REPRESENTATIVE)

THESE DECLARATIONS AND THE COMMON POLICY DECLARATIONS, IF APPLICABLE, TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE FORM(S) AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

Notice: This risk pooling contract is issued by a pooling arrangement authorized by California Corporations Code Section 5005.1. The pooling arrangement is not subject to all of the insurance laws of the State of California and is not subject to regulation by the Insurance Commissioner. Insurance guaranty funds are not available to pay claims in the event the risk pool becomes insolvent.

NIAC-SSP



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COMMERCIAL LIQUOR LIABILITY COVERAGE PART DECLARATIONS

PRODUCER: George Petersen Insurance Agency, Inc. P.O. Box 1227 Eureka, CA 95502

POLICY NUMBER: 2024-10020 RENEWAL OF NUMBER: 2023-10020

NAME OF INSURED AND MAILING ADDRESS: CASA Of Humboldt

2356 Myrtle Avenue Eureka, CA 95501

POLICY PERIOD: FROM 9/11/2024 TO 9/11/2025 AT 12:01 A.M. STANDARD TIME AT YOUR MAILING ADDRESS SHOWN ABOVE

BUSINESS DESCRIPTION: Court appointed special advocates for children

IN RETURN FOR THE PAYMENT OF THE PREMIUM, AND SUBJECT TO ALL THE TERMS OF THIS POLICY, WE AGREE WITH YOU TO PROVIDE THE COVERAGE AS STATED IN THIS POLICY.

LIMITS OF COVERAGE:

GENERAL AGGREGATE LIMIT \$ 1,000,000 EACH COMMON CAUSE LIMIT \$ 1,000,000

Table with 2 columns: PREMIUM, Included

FORMS AND ENDORSEMENTS APPLICABLE TO THIS COVERAGE PART AND MADE PART OF THIS POLICY AT THE TIME OF ISSUANCE: CG 00 33 04 13

THESE DECLARATIONS AND THE COMMON POLICY DECLARATIONS, IF APPLICABLE, TOGETHER WITH THE COMMON POLICY CONDITIONS, COVERAGE FORM(S) AND FORMS AND ENDORSEMENTS, IF ANY, ISSUED TO FORM A PART THEREOF, COMPLETE THE ABOVE NUMBERED POLICY.

Notice: This risk pooling contract is issued by a pooling arrangement authorized by California Corporations Code Section 5005.1. The pooling arrangement is not subject to all of the insurance laws of the State of California and is not subject to regulation by the Insurance Commissioner. Insurance guaranty funds are not available to pay claims in the event the risk pool becomes insolvent.

Handwritten signature of Pamela C. D.

COUNTERSIGNED: 8/9/2024

BY (AUTHORIZED REPRESENTATIVE)



HOME OFFICE	SAN FRANCISCO	ANNUAL RATING ENDORSEMENT
IT IS AGREED THAT THE CLASSIFICATIONS AND RATES PER \$100 OF REMUNERATION APPEARING IN THE CONTINUOUS POLICY ISSUED TO THIS EMPLOYER ARE AMENDED AS SHOWN BELOW.		

HERE ARE YOUR NEW RATES FOR THE PERIOD INDICATED. IF YOUR NAME OR ADDRESS SHOULD BE CORRECTED OR IF INSURANCE IS NOT NEEDED FOR NEXT YEAR, PLEASE TELL US.

IMPORTANT THIS IS NOT A BILL
SEND NO MONEY UNLESS STATEMENT IS ENCLOSED

CONTINUOUS POLICY 1190666-24

THE RATING PERIOD BEGINS AND ENDS AT 12:01AM
PACIFIC STANDARD TIME

RATING PERIOD 8-01-24 TO 8-01-25

CASA OF HUMBOLDT
OF HUMBOLDT
2356 MYRTLE AVE
EUREKA, CALIF 95501

DEPOSIT PREMIUM	\$0.00
MINIMUM PREMIUM	\$500.00
PREMIUM ADJUSTMENT PERIOD	QUARTERLY
	R NA

NAME OF EMPLOYER- CASA OF HUMBOLDT
(A NON-PROFIT ORGANIZATION)

CODE NO. PRINCIPAL WORK AND RATES EFFECTIVE FROM 08-01-24 TO 08-01-25

		PREMIUM BASIS	BASE RATE	INTERIM BILLING RATE*
8742-1	SALESPERSONS--OUTSIDE.	184730	.93	1.84
8810-1	CLERICAL OFFICE EMPLOYEES--N.O.C.	157213	.67	1.33
8871-1	CLERICAL TELECOMMUTER EMPLOYEES--N.O.C.	0	.54	1.07

*****BUREAU NOTE INFORMATION*****

FEIN 680243040

TOTAL ESTIMATED ANNUAL PREMIUM \$5,481



CASA of Humboldt
Diversity, Equity and Inclusion (DEI) Plan
July 2024 to June 2025

CASA of Humboldt is committed to diversity, equity, and inclusion and is working to demonstrate these qualities in its own operations, governance, management, and quality advocacy for children. Through the development of a written plan that is reviewed by the governing body annually, CASA of Humboldt works to diversify its staff, volunteers, and governing board to reflect the Humboldt population and meet the needs of the children served.

Training: CASA of Humboldt is committed to training staff, volunteers, and board members annually to increase the awareness and understanding of diversity, equity, and inclusion as well as issues that result in disproportionate and disparate outcomes within child welfare services.

Data Collection: CASA of Humboldt will regularly collect and review available data, which may include demographics such as race, ethnicity, nationality, socioeconomic status, gender, sexual orientation, and disability data for the children served, to inform the program about disproportionality and disparate outcomes. Demographic data will also be collected for volunteers, staff, and board members.

Representation: CASA of Humboldt will work to recruit and select volunteers, staff, and board members who reflect the population of children served. The screening and selection process includes the guiding principles of inclusivity and diversity as well as the criteria needed to serve children in a manner that is safe and meets their best interest.

Collaboration and Awareness: CASA of Humboldt will solicit feedback and collaborate to address the need for systemic changes within the program and broader community.

Continuous Improvement: CASA of Humboldt will routinely review and update policies, procedures, and plans.

OBJECTIVE	RESPONSIBILITY	TARGET DATE	STRATEGIES
Objective 1: Training			
Task 1.1. Compile and disseminate list of training resources for volunteers, staff, and board members diversity, equity, and inclusion.	Volunteer Coordinator	Ongoing	Review the California CASA and National CASA/GAL training resources, booklists, and recommended videos regarding issues of disproportionality and disparate outcomes within its local child welfare and court system.
Task 1.2. For volunteer and staff continuing education requirements, 2 of the 12 required hours of training be on topics regarding diversity, equity, and inclusion and disproportionality and disparate outcomes within child welfare	Team	Ongoing	Provide list of training resources and opportunities
Objective 2: Collection of Data			
Task 2.1. Review statistics from Child Welfare Services, the Court and Census data regarding demographics of children in the community, children before the court, and children in care.	Program Evaluation Associate	01/01/2025, semi-annually	Gather information from a variety of sources on a national, state, county, and programmatic level.
Task 2.2. Collect available data regarding demographics such as race/ethnicity, gender, for the children served to inform the program.	Program Evaluation Associate	01/01/2025, semi-annually	Track and analyze trends for metrics relative to program goals
Task 2.3. Collect available demographic information on current volunteers, staff, and board members appointed to CASA of Humboldt.	Program Evaluation Associate	01/01/2025, semi-annually	Track and analyze trends for metrics relative to program goals
Task 2.4. Present information to the Executive Director then Board for review.	Executive Director	February 2025	Present the collected data to the Executive Director and Board that will inform the DEI plan
Objective 3: Representation for volunteers, staff, and board			
Task 3.1. Recruit diverse CASA volunteers, staff, and board members across race/ethnicity, gender, age, and lived experience.	Team	Ongoing	Implement public information, outreach, and education plan; Recruit through a variety of media targeting populations currently underrepresented and utilizing

			community contacts for word-of-mouth recruitment. See possible recruitment ideas above, particularly minority newspapers. Equal opportunity policy is publicized on all recruitment materials.
Task 3.2. Review progress to 3.1	Team	01/01/2025, semi-annually	Review data and overall statistics to understand reasonable targets and establish a time frame associated with these targets
Objective 4: Collaboration and Awareness			
Task 4.1. Create opportunities to listen to volunteers, staff, board members, children and families from diverse populations and hear their experiences.	Program Evaluation Associate	Ongoing	Explore the use of surveys, focus groups, and/or interviews to gather information about experiences with the program and any areas of concern regarding diversity, equity, and inclusion
Task 4.2. Collaborate with CA CASA to continue the work of the DEI Committee.	Executive Director	Ongoing	Participate in the CA CASA DEI Committee or a workgroup to provide perspective from the local program and collaborate with other CASA programs.
Task 4.3. Build connection with community members from diverse populations and hear their experiences.			Explore ways to build dialogue and collaborate with community members whose voices are under-represented in the community.
Objective 5: Continuous Improvement			
Task 5.1. Review successes and challenges annually in implementing the Diversity, Equity, and Inclusion Plan.	Executive Director	06/30/2025 and Ongoing	Staff, board, and volunteers to complete evaluative surveys and review results with board and staff.
Task 5.2 Include in performance reviews for staff and volunteers the measurement of participation in DEI training and involvement in committees and/or activities.	Executive Director	06/30/2025	Invest in providing the time and resources to ensure safe and comprehensive training for all staff and volunteers.
Task 5.3. Review equal opportunity, anti-discrimination, and anti-harassment policies to promote a diverse, equitable, and inclusive workplace.	Executive Director and Board	Ongoing	Review policies based on the Policy Review Schedule but no less than every 3 years. Any policies updated are submitted to the governing board for review and approval.



**CASA of Humboldt Policy and Procedure
Record Retention
Revise Date: 08-12-24**

CASA of Humboldt shall provide efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use and disposition of all records.

Records are maintained and stored on a fiscal year basis. Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the document retention schedule.

Confidentiality of sensitive information contained in both electronic and physical copy files is maintained by limiting access to the following types of documentation:

- Board member records
- Personnel records
- Volunteer records
- Donor records
- Salary information
- Case records

Records Release Policy:

In the event that CASA of Humboldt is served with a subpoena or court order, or in the event that any employee becomes aware of a government investigation or the commencement of any litigation against or concerning CASA of Humboldt, such employee shall inform the Executive Director (or functional equivalent). The Executive Director (or functional equivalent) will notify the Executive Committee or the Board of Directors, and if determined necessary, seek the advice of counsel for appropriate action. Notice of any governmental or grantor audit will be provided to the Board of Directors, and the Executive Director (or functional equivalent) in coordination with the Board of Directors will provide a response.

Public Access to Records:

CASA of Humboldt retains and makes available for public inspection the following documents:

- Original IRS Form 1023 - application for exempt status
- Form 990 or 990 EZ - annual information return

Record Retention Periods and Document Chart:

Record retention periods vary depending on types of records and returns.

Permanent Records - Some records should be kept permanently. These include the application for recognition of tax-exempt status, the determination letter recognizing tax-exempt status and organizing documents, such as articles of incorporation and bylaws, with amendments, as well as board minutes and committee minutes.

Employment Tax Records - CASA of Humboldt must keep employment tax records for at least four (4) years after filing the fourth quarter for the year.

Records for Non-Tax Purposes - When records are no longer needed for tax purposes, an organization should keep them until they are no longer needed for non-tax purposes. For example, a grantor, insurance company, creditor or state agency may require that records be kept longer than the IRS requirement.

Document Type	Minimum Requirement
Financial:	
Accounts payable	7 years
Accounts receivable	7 years
Annual financial statements and audit reports	Permanently
Bank reconciliations, bank statements, and deposit slips	7 years
Canceled checks - routine	7 years
Canceled checks - important purchases & payments	Permanently
Contracts, mortgages, notes, leases (expired)	7 years
Credit card receipts	3 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation schedules	Permanently
Expense analysis/expense distribution schedules	7 years
Insurance policies (expired)	3 years
Insurance records, claims	Permanently
Internal audit reports	3 years
Inventories of products, materials, supplies	7 years
Invoices (to customers, from vendors)	7 years
Payroll records and summaries	7 years
Tax returns and worksheets	Permanently
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

Human Resources:	
Correspondence (General)	2 years
Correspondence (legal and important matters)	Permanently
Employment applications - not hired	3 years
Grievances	3 years after final resolution
Job descriptions & announcements	Description: current plus 1 prior revision; Announcements: 2 years after position is filled
Personnel files (terminated employees)	7 years
Personnel handbook	Current version with revision history
Retirement and pension records	Permanently
Timesheets	7 years
Board/Volunteer Files:	
Board/Volunteer applications	3 years
Board/Volunteer files (former or terminated)	7 years
Case Files:	
Appointment Order	7 years from case closure
Volunteer Court Reports	7 years from case closure
Written Correspondence	7 years from case closure
Contact Notes	7 years from case closure
Contributions/Gifts/Grants:	
All financial records, supporting documents, statistical records, and all other records pertinent to the grant award*	3 years from the date of submission of the final fiscal and programmatic reports or resolution of all audit findings concerning the grant, whichever is longer
Contribution records	Permanent
Documents evidencing terms of gifts	Permanent

*The retention requirement includes, if applicable, books of original entry, source documents, supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records.

- Source documents may include copies of all awards, applications, and required recipient financial and narrative reports.
- Personnel and payroll records must include the time and attendance reports for all full-time and/or part-time individuals reimbursed under the award.
- Time and effort reports are also required for consultants.

Records will be retained in accordance with grant funding received by CASA of Humboldt when funder guidelines are more strict than those outlined above.



CASA of Humboldt Policy and Procedure Social Media Revise Date: 08-12-2024

CASA of Humboldt (“CASA”) recognizes and values the role of social media in our everyday lives. We encourage our staff, volunteers, and board to use social media¹ platforms to highlight the important contribution of our CASA work in the community while remaining aware of the risks and responsibilities associated with an open public forum.

When you engage in social media and online communication, you become a public figure. As a public figure that is associated with CASA, you have a responsibility to help protect this organization and our clients. The following expectations will assist you in making responsible decisions about your use of social and online media in connection with your role with CASA.

This policy applies to all staff, volunteers, and board members associated with CASA of Humboldt. Nothing herein shall interfere with an employee’s right to engage in protected activity under the NLRA.

Online Communication and Social Media Expectations:

1. **Never reveal confidential information.** Sharing stories that illustrate the value of CASA advocacy for children is often the most powerful way to engage the public in our cause. However, the sharing of confidential information about the children and families our network serves is prohibited. This includes names, ages, location, case-specific details, time-specific statements, and photographs. It is acceptable to discuss general details and to use non-time-specific statements so long as it does not contain information recognizable to the family or anyone associated with the family or case. For example, use general terms such as “youth” instead of “13-year-old-girl.” You must be careful to protect the dignity of families, children and social agencies, even if they are not named. If you are unsure about sharing, check first with your supervisor. Additionally, it is prohibited to post and share publicly internal reports, policies, procedures, or other internal confidential communications.

NO: “My 18-year old CASA kid just graduated from Lincoln High...Congratulations!”

YES: “Congratulations to my CASA youth for graduating high school today!”

2. **Avoid the appearance of personal political activity being authorized by or on behalf of CASA.** It is inappropriate for the CASA program to support or oppose any candidate for public office. Please refrain from sharing any activity which would constitute either support for, or opposition to, candidates for public office when such conduct could be construed as activity on behalf of CASA.

¹ **Social media** includes all means of communicating or posting content of any sort on the Internet, including blogs, journals or diaries, personal websites, social networking or affinity sites, bulletin boards or chat rooms.

3. **Uphold a respectable reputation.** Be fair and courteous to fellow employees, volunteers, or board members, the families we serve, the stakeholders with whom we work, and the vendors we retain. If you have a complaint or criticism, you are encouraged to address it through the appropriate internal channels of communication. Additionally, do not respond to any negative comments posted online about CASA or any other CASA program including CA CASA, local and national organizations. We would appreciate you informing the Executive Director if you see any negative representation of the organization online so we may determine the best way to respond or not.
4. **Be considerate.** Never post discriminatory or harassing comments. Be respectful of all individuals and families served by CASA; CASA employees, volunteers, or board members; any community stakeholder including individuals or organizations within or outside the judicial and child welfare systems; or any other persons associated with CASA.

NO: "Great day as a CASA volunteer! The Judge finally made the right decision in our favor."

YES: "Great day as a CASA volunteer! Can't believe what a difference one person can make."

5. **Maintain a high standard of professionalism.** You should maintain professional relationships at all times. Avoid connecting via social media with a child or family you know through your work with CASA or as a volunteer. If for some reason you feel you must communicate through a social network about a CASA-related matter, check first with your supervisor regarding volunteer communications with child(ren) or family members via social media. You should not add children or families as friends on social media or request that they add you. Remember that your communication while on CASA business may be discoverable in court. Do not communicate with the judge or court regarding a CASA case or any other CASA matter not specific to a case via social media.
6. **Use good judgement.** Refrain from including any inappropriate content, providing links to inappropriate websites, or including any inappropriate photos in postings or comments directly or indirectly referring to CASA, any individual associated with CASA, or your role with the organization. Inappropriate material includes depictions or descriptions of illicit substances and/or their paraphernalia; underage drinking; harassing, hostile, false, or confidential information; and any other acts that violate local, state, or federal law and/or CASA statutes, rules, and regulations. Prejudice or discriminatory content is also prohibited. When using social media in connection with your capacity as a CASA volunteer, staff, or board member, take a moment to consider all online comments with respect to the above framework before posting. Using good judgement extends to the selection of sources of news and research. The sources you base your arguments on should be reputable and well-established, and ideally bipartisan or nonpartisan. Remember that the Internet archives almost everything, so even deleted posts can be searched!
7. **Share public content but not private content.** You are free to share content from National CASA/GAL's public website, CA CASA's public website, and CASA of Humboldt's public website and social media accounts with the general public. However, you may not share content from any member portal that is password protected unless it was intended specifically for sharing.
8. **Respect copyright.** Make sure facts are accurate before posting and you have permission to post any copyrighted information. When discussing others' research or opinions, make it clear that the research or opinions are not coming directly from you by citing the source.

9. **Be transparent.** Your online comments represent only your personal opinions. Never present yourself as a spokesperson for CASA of Humboldt or a spokesperson to address a statewide policy or legislative issue without permission from CA CASA and/or CASA of Humboldt. When permission is granted, communication should align with talking points provided by CA CASA. Always be clear and open about the nature of your association with CASA and when necessary make it clear that your views do not represent those of the organization or anyone else associated with the organization.

10. **Try to add value.** Does your post provide worthwhile information and perspective? Does it pertain to your mission and work? Does it help you, your coworkers, volunteers, and supporters better understand and feel more connected to our cause? Does it build a positive sense of community?

Violation of Social Media Policy:

Online content produced by CASA staff, volunteers, or board members in conflict with the above guidelines or including discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may result in disciplinary action up to and including termination from your role with CASA of Humboldt.

Furthermore, retaliation or any negative action against any staff, volunteer, or board member for reporting a possible deviation from this policy or for cooperating with an investigation will result in disciplinary action up to and including termination from your role with CASA of Humboldt.

Acknowledgement of Social Media Policy

I have read, understand, and will abide by CASA of Humboldt Social Media Policy; enhancing the credibility of the CASA role and the integrity of my activity as a CASA volunteer, employee, or board member.

Print Name

Signature

Date

LEGISLATIVE ADVOCACY

WELCOME

LEGISLATIVE ADVOCACY TEAM (LAT)



Legislative Advocacy Team (LAT) Overview

- Dedicated to Advocating for legislative and policy changes that benefit children and families. And the CASA mission.
- Ensure that the voices and needs of children in foster care and juvenile justice are heard by policymakers.
- Equip team members with skills and knowledge to effectively advocate for change.
- Engage with legislators and government officials to promote CASA's legislative priorities.
- Raise awareness
- Schedule and conduct meetings with local and state legislators
- Provide testimony
- Strengthen connections with stakeholders and policymakers.





Legislative Advocacy Team (LAT)

Support from CA CASA

- Provide training materials
- Policy updates
- Advocacy marketing leave behinds
- Offer ongoing support and guidance
- Facilitate a network of LATs across the state for shared learning and collaboration.

LEGISLATIVE ADVOCACY TEAM (LAT)

Six Teams

1. Placer
2. Riverside
3. Sacramento
4. San Francisco
5. Santa Cruz
6. Sonoma





Legislative Advocacy Team Training

Niemela Pappas & Associates

July 2024

Introduction

Niemela Pappas & Associates

- Erin Niemela & Emily Pappas combined clients in late 2014, capitalizing on a combined 30 years of experience in both in and outside the Capitol
- Four associates: Tiffany Phan, Jaime Minor, Matt Roman, Cassandra Mar; Consultant: Anne Kelly
- Representing California Court Appointed Special Advocate Association since 2021





Agenda

- California Legislature Overview
- Your Representatives
- Why advocacy?
- Telling the CASA story
- Legislative calendar – time for outreach

California Legislative Leadership

- 80 members of the Assembly
- 40 members of the Senate

**Assembly Speaker
Robert Rivas**



**Senate President pro Tempore
Mike McGuire**

Your Representatives

Find Your California Representative

Enter your California address and click the locate button to find your State Senate and Assembly representatives.

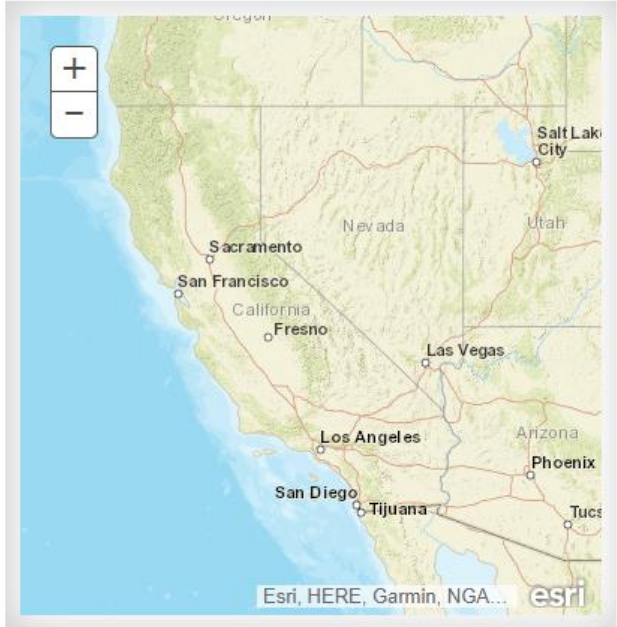
* Street Address

* City

* Zip

Locate

Reset



The map displays California and surrounding regions, including parts of Oregon, Nevada, Utah, Arizona, and Texas. Major cities labeled include Sacramento, San Francisco, Fresno, Los Angeles, San Diego, Tijuana, Las Vegas, Salt Lake City, Phoenix, and Tucson. The map includes a zoom control with '+' and '-' buttons and the Esri logo at the bottom right.

<https://findyourrep.legislature.ca.gov/>

Why Advocacy



Legislators receive a constant stream of information



This information comes from a variety of stakeholders



TRUTHS are formed



The Legislature's full-time job is to pass new laws



The problems tackled by new laws are defined by the TRUTHS the Legislature learn - primarily from advocacy organizations and state agencies



We must consistently and successfully present our own TRUTHS

How can you help? Outreach to tell our story

Call/post on social media/email/write letters – highlight issues and successes

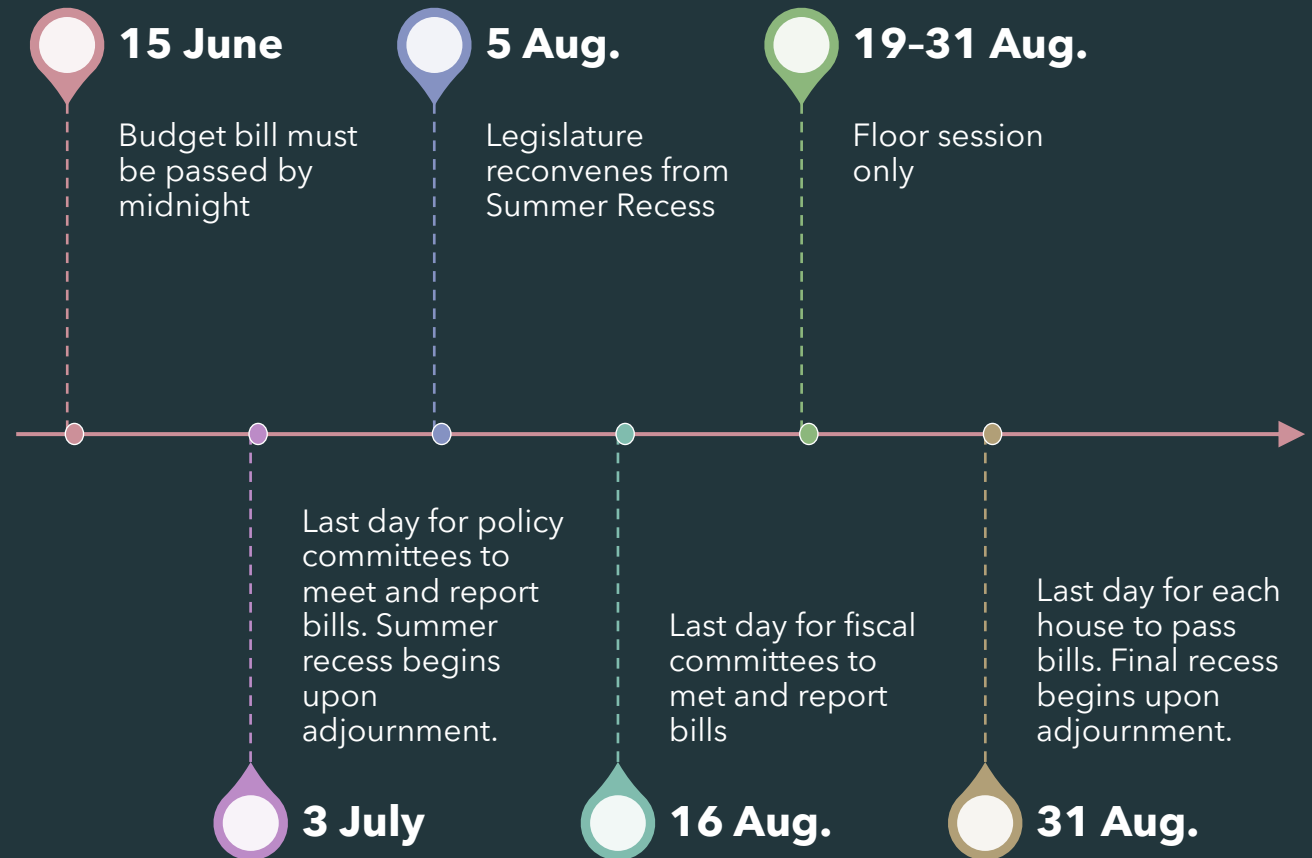
Newsletter distribution – keep legislators informed about CASA's work

Invitations to see CASAs in action – invite legislators and their staff to observe CASA volunteers during court hearings

Visit offices – build relationships with the elected and staff so they turn to CASA first with questions

Host elected officials at events – opportunity to share stories and show CASA's impact

Legislative Calendar





Resources

- Marketing technical assistance
One Pager leave behinds
- LAT guide
- Directory for Elected Officials
- How a bill becomes a law
- Tips for Advocacy
- And more

Questions?





Thank you





California CASA

Funding Opportunity: Cycle 3



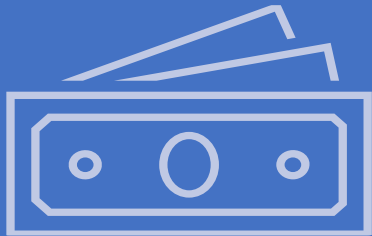
Overview



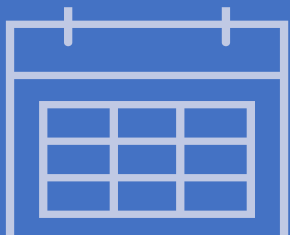
\$60,000,000 total

**\$48 million for 44 local programs with
5 priority counties**

\$12 million to CA CASA



Funding Available December 2022 to June 2026



Funding Cycle #3

Applications Due: 10-4-24

Award Notification: Nov 2024

Award Period: Oct 2024 to Jun 2026

Funding Parameters

Goal: Increase the number of children served



Unallowable Costs:

Double Dipping	Supplanting (use funds to replace any other existing federal, state, or local funds)	Prepaid credit, debit, or store cards	Inherently religious activities	Alcohol, entertainment, or tips	Lobbying	Bonuses
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Support Across The Network

Curriculum
Development

Business
Support
(HR, Legal,
Accounting,
etc.)

Documentation
and Data
Tracking

Marketing

Advocate
Recruitment



CA CASA Cycle #2

Cycle 1

Dec '22 – Jun '24

- \$183,850 awarded

Cycle 2

Dec '23 - Jun '25

- \$272,413 awarded



CASA of Humboldt: Cycle #3

Area 1: Stabilize Staff- Estimated \$71,174

- **Recruit, train, and supervise volunteers**
- **Retain CASA staff**
- **20% of annualized salary expenses**

Area 2: Staffing and Capacity- TBD

- **VOCA support**
- **Funding for programs not awarded Cal OES grant (\$72,848)**

Area 3: Growth and Expansion- Requesting \$413,000

- **Headcount extensions will only be considered under exceptional circumstances**

Ideas for Growth and Innovation

Cycle 3- Area 3

“Existing Head Count”

1.5 FTE Case Supervisors

.20 FTE Data and Outcomes Associate

.25 FTE Executive Director

Associated taxes, benefits, supplies, & mileage

New

.10 FTE Executive Director

.10 FTE Director of Development

1.0 Case Sup- Juvenile Justice Focus

1.0 Senior Case Supervisor

Associated taxes, benefits, supplies, & mileage

