

CARROLL COUNTY

APPLICATION FOR FINANCIAL ASSISTANCE

AGENCY CONTACT INFORMATION

Applicant Agency: Court Appointed Special Advocates (CASA) of NH

Contact Person: Tarah Bergeron, Development Associate

Phone: 603-626-4600 x2113 Fax: E-mail: tbergeron@casanh.org

Agency Mailing Address: PO Box 1327

City: Manchester State: NH ZIP Code: 03105

Agency Physical Address: 138 Coolidge Ave Manchester, NH 03102

Agency's Total Operating Budget:

Prior Year: 2022 - \$ 3,772,939.22 Current Year: 2023 - \$ 3,347,362.00 Proposed Year: 2024 - \$ 3,813,362

Amount of Funding Requested from Carroll County for 2024: \$10,000

DESCRIPTION OF FEE STRUCTURE, IF APPLICABLE:

CASA of NH does not charge a fee for services. We are the only nonprofit in the state providing a voice to the victimized children of NH. Our CASA volunteer advocates gave up more than 80,000 hours of their time last FY to ensure each child was heard and had their best interest represented.

FUNDING SOURCES

Category	Source, Title, Act	Actual Prior FY: 2022	Budget Current FY:2023	Request FY: 2024
Fees				
Federal	Federal grants	\$962,565.11	\$649,912	\$685,912
State	State GAL grant	\$926,550.00	\$ 926,550.00	\$ 1,126,550
County				
Municipal	Cities/Towns/Counties	\$ 99,955.00	\$100,000	\$ 120,000
Fund Raising	Donations and events	\$898,026.19	\$895,000	\$980,000
Grants	Private Grants	\$912,708.26	\$715,000	\$850,000
Other	CASA Cards and Merch	\$33,425.37	\$40,900	\$50,900

AGENCY OPERATING BUDGET

	Actual Prior FY: 2022	Budget Current FY: 2023	Request FY: 2024
Personnel	\$2,110,541.10	\$2,334,680	\$2,592,673
Fringe Benefits	\$65,638.54	\$90,265	\$114,909
Consultants & Subcontracts	\$125,726.52	\$81,346	\$81,932
Utilities: Electric, Phone, Heat, etc.	\$68,101.45	\$43,648	\$56,473
Rent	\$64,936.90	\$57,564.00	\$58,548
Office Supplies, Printing, Advertising, etc.	\$200,688.45	\$80,729	\$112,431
Education & Training	\$190,230.15	\$118,500	\$223,300
Travel, Lodging	\$48,157.68	\$47,476	\$56,481
Other: Insurance and fees	\$435,408.42	\$512,409	\$558,307
Other: Fundraising Exp.	\$131,983.46	\$119,600	\$119,600
TOTALS:	\$3,441,413.01	\$3,486,217.00	\$3,974,653

DEFINE UNIT OF SERVICE FOR THIS PROGRAM:			
One volunteer advocate who will speak on behalf of victimized children			
	Actual Prior FY: 2022	Budget FY: 2023	Request FY: 2024
Total number of units of service in Carroll County	38 advocates	39 advocates	44 advocates
Unit of Service Cost	\$2,000/advocate	\$2,000/advocate	\$2,000/advocate
Total number of individuals served in Carroll County (count each person only once)	44 children/30 cases	47 children/31 cases	51 children/34 cases
Explain Method of Formula used to determine amount of Carroll County funding requested:			
The cost of a volunteer is determined by the value of their time and mileage. On average it costs \$2,000 to recruit, train, support and retain one advocate for one year. Each advocate will serve on 1-3 cases, depending on severity.			
SERVICE AND FINANCIAL DATA			
Service and Cost Distribution (estimated) for:			
Municipality	Individuals Served	Units of Service	
Albany	1		
Bartlett	3		
Brookfield	0		
Chatham	1		
Conway	23		
Eaton	0		
Effingham	2		
Freedom	0		
Hale's Location	0		
Hart's Location	0		
Jackson	0		
Madison	0		
Moultonborough	1		
Ossipee	10		
Sandwich	0		
Tamworth	2		
Tuftonboro	1		
Wakefield	1		
Wolfeboro	2		
TOTALS	47		

Board of Directors: On a separate page, please provide the name of each member of your agency's board of directors and a detail of what, if any, compensation each Director receives.

Additional Documentation: Please provide a copy of the organization's most recent annual financial statement, bylaws, certificate of incorporation and proof of non-profit status.

Provide a brief narrative description of the program(s) for which you are requesting funding.

Within the narrative:

- a. Describe the problem which the program will address.
- b. Describe the services to be provided and/or the activities to be engaged in.
- c. Describe the target population as succinctly as possible, including the geographical coverage, age group and/or other special characteristics.
- d. Mission Statement

Court Appointed Special Advocates (CASA) of New Hampshire is a nonprofit that recruits, trains, and supports community volunteers to serve as advocates for children throughout the state who have experienced abused or neglect. CASA volunteer advocates get to know a child and the important people in that child's life to provide vital information to help a judge make decisions based on the best interests of the child.

Throughout New Hampshire, CASA annually serves more than 1,400 abused and neglected children and youth from birth to 21 years. Without someone to focus on the child and ensure that their physical, mental, and emotional needs and best interests are being met, the futures of many abused and neglected children would be threatened by a lack of help, stability, and support. The victims are drug-addicted babies taken into custody directly from the maternity ward. They are toddlers broken or shaken to the point of brain damage by frustrated parents, barely more than children themselves. They are the little ones used for sexual satisfaction by a predatory step-parent, acquaintance, or relative. They are the adolescents left to their own devices for survival – who are challenged daily to provide for themselves and, perhaps, younger siblings. They are the teenagers who are verbally battered day in and day out, relentlessly, until they have no shred of self-worth remaining.

CASA of NH respectfully requests funding from Carroll County to address the urgent, pandemic-driven need for advocacy for abused and neglected children. Before COVID-19 struck, CASA was already trying to manage a steep increase in cases due to the substance misuse epidemic in NH. Now, the impact of the substance misuse crisis and the pandemic is compounded by mental health issues and domestic violence. We are even more challenged to build the capacity to reach our overarching goal of serving 100% of victimized children. In 2023 in Carroll County, we served 47 children, 24 of whom were new to the court system. We had to refuse 2 cases involving 9 children and could only accept 85% of the cases referred to us.

With this funding, CASA of NH will address the alarming rise in child abuse and neglect cases in Carroll County by enabling CASA to recruit, screen, train, support, and retain more volunteers. In turn, more volunteers will be able to advocate for more children impacted by the pandemic. Funding from Carroll County in the amount of \$10,000 would support a targeted Carroll County effort to recruit new volunteers and serve more children in need. This effort includes:

- Recruiting, screening, training, and retaining volunteer advocates that provide direct support to victimized children
- Providing case management and volunteer supervision

Although this funding will support our immediate efforts in Carroll County, it will also have a lasting benefit. Each volunteer typically takes on several cases during their tenure, so the impact of recruiting just one volunteer can potentially transform the lives of many children who have been victimized by neglect and abuse.

CERTIFICATION BY AUTHORIZED REPRESENTATIVES

The undersigned hereby certifies and represents that:

1. The information contained in this application and attached appendices is, to the best of my knowledge, accurate and complete;
2. The undersigned is authorized to act on behalf of the organization in submitting this application.

SIGNATURES

Marcia R. Sink, President and CEO

Tarah Bergeron, Development Associate

Executive Director/CEO/Administrator Printed Name

Preparer's Printed Name & Title

Signature



Date 9/8/2023

Date 9/8/2023



CASA of New Hampshire Board of Directors 2023-2024

Michael Burns – Co- Chairman

CGI Business Solutions
5 Dartmouth Drive
Auburn, NH 03032
(c) 603-339-1622
mburns@cgibenefitsgroup.com
18 Lovejoy Lane, Hollis NH 03049 (h)

Terry Heinzmann – Co- Chairman

585 Belmont Street
Manchester, NH 03104
603-624-1071 (c) 603-396-7504
Terry.rostov.heinzmann@gmail.com

Evelyn Aissa, Esq. – Vice Chair

National Education Policy Center &
Partnership for the Future of Learning
33 Ridge Road, Concord, NH 03301 (h)
(c) 603-493-1114
evelyn.aissa@gmail.com

Kathleen Thomas - Treasurer

535 Ocean Blvd., Unit 502
Hampton, NH 03842
(w) 603-758-1101 (c) 603-498-7137
fitzyandkt@icloud.com

Sabrina Dunlap - Secretary

Anthem Blue Cross Blue Shield
1155 Elm Street, #200
Manchester, NH 03101
(w) 800-870-3122 (c) 603-860-7885
Sabrina.Dunlap@anthem.com
9 Gould Hill Road, Hopkinton, NH 03229 (h)

Mike Ambrogi

Novocure, Inc.
195 Commerce Way
Portsmouth, N.H. 03801
(c) 603-944-7445
mambrogi@alum.mit.edu
16 Bradley Lane, North Hampton, NH 03862 (h)

Karen J. Borgstrom, Esq.

Dartmouth-Hitchcock
100 Hitchcock Way
Manchester, NH 03104
(c) 603-667-8203
Karen.J.Borgstrom@hitchcock.org
61 River Road, Lyme, NH 03768 (h)

Charles T. Cappetta, MD

Dartmouth Hitchcock Clinics Nashua
2300 Southwood Drive
Nashua, NH 03063
(w) 603-577-4400
Charles.T.Cappetta@hitchcock.org

Paul Chant, Esq.

Cooper Cargill Chant, PA.
2935 White Mountain Hwy
North Conway, NH 03860
(w) 603-356-5439 (h) 603-968-8469
pchant@coopercargillchant.com
23 Washington Hill Road, Chocorua, NH 03817 (h)

Sue Chollet

91 Steele Road
Peterborough, NH 03458
(c) 603-494-3236
suechollet@gmail.com

Pat Clancey

Pat Clancey Realty
151 Amherst Street
Nashua, NH 03064
(w) 603-883-6565 (c) 603-493-5052
pclancey@patclanceyrealty.com
35 Swart Terrace, Nashua, NH 03064 (h)

Madison Dragon

Service Credit Union
3003 Lafayette Road
Portsmouth, NH 03801
(w) 603-559-2931 (c) 603-998-6160
madisondragon@icloud.com
192 Leighton Ave N, Laconia, NH 03246 (h)

JoAnn Fenton

16 Bradford Road
Keene, NH 03431
603-491-4296
joanncfenton@gmail.com

Bill Glahn, Esq.

McLane Middleton, PA
900 Elm Street
Manchester, NH 03101
(c) 216-570-1949
bill.glahn@mclane.com
44 Coventry Road, Concord, NH 03301 (h)



CASA of New Hampshire Board of Directors 2023-2024

Chief David Goldstein

Franklin, NH Police Department
5 Hancock Terrace
Franklin, N.H. 03235
(w) 603-998-9782
dgoldstein@franklinnh.org
47 Nutt Road, Auburn, NH 03032 (h)

Evan M. Lowry, Esq.

Southern New Hampshire University
2500 North River Road
Manchester, NH 03106
(w) 603-645-9733 (c) 781-454-8684
e.lowry@snhu.edu
29 Monza Road, Nashua, NH 03064 (h)

Corrine Rober

Bear Rock Adventures
2638 North Main Street
Pittsburg, NH 03592
(w) 866-663-9777 (c) 603-662-8248
bearrockadventures@gmail.com
107 Bear Rock Road, Colebrook, NH 03576 (h)

Tom Stevens

632 North Bay Street
Manchester, NH 03104
(c) 216-570-1949
thomasstevensoh@gmail.com

Marcia (Marty) Sink - President/CEO-Staff Only

CASA of NH
P.O. Box 1327, Manchester
NH 03105-1327
(w) 603-626-4600 (c) 603-785-4603
m_sink@casanh.org
117 Everett Street, Manchester, NH 03104 (h)

Betsy Paine - Staff Attorney-Staff Only

CASA of NH
P.O. Box 1327, Manchester
NH 03105-1327
(w) 603-626-4600 (c) 603-568-7129
bpaine@casanh.org
43 Maple St., PO Box 413, Ctr. Sandwich, NH 03227 (h)

CASA Contact Information

**138 Coolidge Avenue
Manchester, NH 03102**
Toll-free telephone: 800-626-0622
603-626-4600 (f) 603-623-6362
General Delivery Email – speakup@casanh.org
Website: www.casanh.org

Key for abbreviations:

(c) = cell phone
(h) = home details
(w) = work details

CASA of NH Board of Directors do not receive compensation for their service.

Marcia R. Sink

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

FINANCIAL STATEMENTS

JUNE 30, 2022

TABLE OF CONTENTS

Independent auditor's report.....	1
Statement of financial position	4
Statement of activities and changes in net assets.....	5
Statement of functional expenses.....	7
Statement of cash flows	8
Notes to financial statements	9



HESSION & PARE, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
62 Stark Street, Manchester, New Hampshire 03101
603-669-5477 FAX 603-669-0197

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.
Manchester, New Hampshire

Opinion

We have audited the accompanying financial statements of Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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 CASA as of June 30, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 CASA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 the 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.

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.

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 CASA'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 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 are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment 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 CASA'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CASA's ability to continue as a going concern for a reasonable period of time.

To the Board of Directors
Court Appointed Special Advocates of New Hampshire, Inc.

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.

Report on Summarized Comparative Information

We have previously audited CASA's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 8, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Manchester, NH
November 7, 2022

Hessum, Anne PC

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF FINANCIAL POSITION

As of June 30, 2022
(with comparative totals for 2021)

	ASSETS			
	Without Donor Restrictions	With Donor Restrictions	2022	2021
Assets				
Cash	\$ 3,587,856	\$ 139,342	\$ 3,727,198	\$ 3,869,357
Investments	1,404,174	894,175	2,298,349	1,016,649
Sponsorship receivable	10,025	-	10,025	2,000
Grants receivable	174,234	-	174,234	176,068
Pledges receivable, net	-	224,698	224,698	534,137
Prepaid expenses	-	-	-	2,380
Property and equipment, net	1,056,940	-	1,056,940	1,045,309
Total assets	<u>\$ 6,233,229</u>	<u>\$ 1,258,215</u>	<u>\$ 7,491,444</u>	<u>\$ 6,645,900</u>
	LIABILITIES AND NET ASSETS			
Liabilities				
Accounts payable	\$ 40,208	\$ -	\$ 40,208	\$ 31,342
Accrued expenses	98,553	-	98,553	167,496
Total liabilities	<u>138,761</u>	<u>-</u>	<u>138,761</u>	<u>198,838</u>
Commitments (see Notes)				
Net assets				
Without donor restrictions	6,094,468	-	6,094,468	4,809,825
With donor restrictions	-	1,258,215	1,258,215	1,637,237
Total net assets	<u>6,094,468</u>	<u>1,258,215</u>	<u>7,352,683</u>	<u>6,447,062</u>
Total liabilities and net assets	<u>\$ 6,233,229</u>	<u>\$ 1,258,215</u>	<u>\$ 7,491,444</u>	<u>\$ 6,645,900</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022</u>
Public support			
Contributions	\$ 627,320	\$ 725,422	\$ 1,352,742
Government grants	1,989,070		1,989,070
Fundraising events, net of costs of \$131,983	624,582	-	624,582
Private grants	238,200	178,650	416,850
Other income	31,458	-	31,458
In-kind donations	31,493	-	31,493
	<u>3,542,123</u>	<u>904,072</u>	<u>4,446,195</u>
Total public support			
Investment loss, net of fees of \$14,224	<u>(94,699)</u>	<u>(152,403)</u>	<u>(247,102)</u>
Total public support and investment income	3,447,424	751,669	4,199,093
Net assets released from restrictions			
For satisfaction of program restrictions	<u>1,130,691</u>	<u>(1,130,691)</u>	<u>-</u>
Total public support, investment income and net assets released from restrictions	<u>4,578,115</u>	<u>(379,022)</u>	<u>4,199,093</u>
Expenses			
Program services	2,794,184	-	2,794,184
Supporting activities			
Management and general	184,761	-	184,761
Fundraising	314,527	-	314,527
	<u>3,293,472</u>	<u>-</u>	<u>3,293,472</u>
Total expenses			
Increase in net assets	1,284,643	(379,022)	905,621
Net assets, beginning of year	<u>4,809,825</u>	<u>1,637,237</u>	<u>6,447,062</u>
Net assets, end of year	<u>\$ 6,094,468</u>	<u>\$ 1,258,215</u>	<u>\$ 7,352,683</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended June 30, 2021

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>2021</u>
Public support			
Contributions	\$ 723,195	\$ 393,900	\$ 1,117,095
Government grants	2,734,360		2,734,360
Fundraising events, net of costs of \$63,085	286,379	-	286,379
Private grants	289,381	84,975	374,356
Other income	365,685	-	365,685
In-kind donations	21,772	-	21,772
	<hr/>	<hr/>	<hr/>
Total public support	4,420,772	478,875	4,899,647
	<hr/>	<hr/>	<hr/>
Investment income, net of fees of \$7,491	1,175	171,505	172,680
	<hr/>	<hr/>	<hr/>
Total public support and investment income	4,421,947	650,380	5,072,327
	<hr/>	<hr/>	<hr/>
Net assets released from restrictions			
For satisfaction of program restrictions	406,963	(406,963)	-
	<hr/>	<hr/>	<hr/>
Total public support, investment income and net assets released from restrictions	4,828,910	243,417	5,072,327
	<hr/>	<hr/>	<hr/>
Expenses			
Program services	2,518,048	-	2,518,048
	<hr/>	<hr/>	<hr/>
Supporting activities			
Management and general	143,933	-	143,933
Fundraising	293,476	-	293,476
	<hr/>	<hr/>	<hr/>
Total expenses	2,955,457	-	2,955,457
	<hr/>	<hr/>	<hr/>
Increase in net assets	1,873,453	243,417	2,116,870
	<hr/>	<hr/>	<hr/>
Net assets, beginning of year	2,936,372	1,393,820	4,330,192
	<hr/>	<hr/>	<hr/>
Net assets, end of year	<u>\$ 4,809,825</u>	<u>\$ 1,637,237</u>	<u>\$ 6,447,062</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2022
(with comparative totals for 2021)

	Program Services	Management and General	Fundraising	<u>2022</u>	<u>2021</u>
Payroll					
Salaries and wages	\$ 1,834,955	\$ 121,335	\$ 206,551	\$ 2,162,841	\$ 2,046,349
Payroll taxes	151,439	10,014	17,047	178,500	168,227
Benefits	6,309	417	710	7,436	-
Total payroll	1,992,703	131,766	224,308	2,348,777	2,214,576
Other					
Insurance	192,655	12,739	21,686	227,080	219,118
Advertising	148,890	9,845	16,760	175,495	-
Professional fees and contract labor	87,765	5,803	9,880	103,448	92,780
Depreciation	58,893	3,894	6,630	69,417	61,411
Office expense	57,020	3,769	6,418	67,207	49,921
Rent	55,093	3,643	6,201	64,937	63,870
Service contracts	48,843	3,230	5,498	57,571	38,490
Telephone	25,899	1,713	2,915	30,527	23,329
Repairs and maintenance	24,011	1,587	2,703	28,301	16,286
Dues, memberships and subscriptions	20,437	1,351	2,300	24,088	16,417
Travel	19,097	1,262	2,150	22,509	12,048
Bank fees	17,201	1,138	1,936	20,275	16,069
Postage	13,443	889	1,513	15,845	18,291
Training	12,544	829	1,413	14,786	90,475
Utilities	7,867	520	886	9,273	10,059
Printing	5,491	363	618	6,472	6,672
Meals and entertainment	3,775	250	425	4,450	472
Gifts and promotions	1,284	85	144	1,513	1,693
Conferences and meetings	1,273	85	143	1,501	3,480
Total other	801,481	52,995	90,219	944,695	740,881
Total expenses	<u>\$ 2,794,184</u>	<u>\$ 184,761</u>	<u>\$ 314,527</u>	<u>\$ 3,293,472</u>	<u>\$ 2,955,457</u>

See notes to financial statements.

COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2022
(with comparative totals for 2021)

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Change in net assets	\$ 905,621	\$ 2,116,870
Adjustments to reconcile change in net assets to cash provided by operating activities		
Depreciation	69,417	61,410
Net realized and unrealized loss (gain) on investments	282,856	(148,168)
Loss on disposal of fixed asset	849	-
(Increase) in sponsorships receivable	(8,025)	(2,000)
Decrease (increase) in grants receivable	1,834	(25,711)
Decrease in pledges receivable	309,439	45,252
Contributions restricted for long-term investment	(30,279)	(51,400)
Decrease in prepaid expenses	2,380	-
(Decrease) in accounts payable and accrued expenses	<u>(60,077)</u>	<u>(46,848)</u>
Net cash provided by operating activities	<u>1,474,015</u>	<u>1,949,405</u>
Cash flows from investing activities		
Proceeds from sale of investments	609,751	171,248
Purchase of investments	(2,174,307)	(248,836)
Purchase of property and equipment	<u>(81,897)</u>	<u>(2,898)</u>
Net cash used in investing activities	<u>(1,646,453)</u>	<u>(80,486)</u>
Cash flows from financing activities		
Contributions restricted for long-term investment	30,279	51,400
Forgiveness of debt	<u>-</u>	<u>(334,200)</u>
Net cash provided by (used in) financing activities	<u>30,279</u>	<u>(282,800)</u>
Net (decrease) increase in cash and cash equivalents	(142,159)	1,586,119
Cash and cash equivalents, beginning of year	<u>3,869,357</u>	<u>2,283,238</u>
Cash and cash equivalents, end of year	<u>\$ 3,727,198</u>	<u>\$ 3,869,357</u>
Schedule of noncash investing and financing activities		
Fair value of donated assets	<u>\$ 31,493</u>	<u>\$ 21,772</u>
Forgiveness of Paycheck Protection Program loan	<u>\$ -</u>	<u>\$ 334,200</u>

See notes to financial statements.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 1. NATURE OF ACTIVITIES

Court Appointed Special Advocates of New Hampshire, Inc. ("CASA") is a non-stock, non-profit corporation organized in New Hampshire. CASA's primary service is training volunteers in New Hampshire to advocate for abused and neglected children in the court system. The major sources of revenue are government grant income and contributions.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies

CASA prepares its financial statements in accordance with generally accepted accounting principles promulgated in the United States of America (U.S. GAAP) for not-for-profit entities. The significant accounting and reporting policies used by CASA are described subsequently to enhance the usefulness and understandability of the financial statements.

Comparative financial information

The financial statements of CASA include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with CASA's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Use of estimates and assumptions

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Accordingly, actual results may differ from estimated amounts.

Cash equivalents

For purposes of reporting cash flows, CASA considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2022. Excess cash is deposited into a sweep account and earns interest on a daily basis. Temporary cash investments held in the investment portfolio are excluded from cash and cash equivalents.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net assets

The financial statements report net assets and changes in net assets that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net assets without donor restrictions – Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting from the nature of CASA, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions – Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; CASA must continue to use the resources in accordance with the donor's restrictions.

Investments

CASA carries investments in marketable securities with readily determinable fair values based upon quoted market prices. Unrealized and realized gains and losses are included with investment income in the accompanying statement of activities and changes in net assets. Purchased and gifted securities are recorded at fair value on the date of the acquisition or gift date, net of any brokerage fees. CASA's investments do not have a significant concentration of credit risk within any industry, geographic location or specific location.

Sponsorships receivable

Sponsorships receivable consist of amounts billed to event sponsors for events that have already occurred, but for which amounts have not yet been paid. CASA establishes its allowance for uncollectible accounts based on prior collection experience. It is CASA's policy to charge-off uncollectible accounts receivable when management determines the receivable will not be collected. Management does consider a variety of factors, including risk characteristics of the selected accounts, number of days outstanding and current economic conditions.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Pledges receivable

CASA has launched a capital campaign to generate funds to expand their capacity to meet the emergency faced by our children today from the impact of the opioid epidemic. The campaign was designed to solicit pledges to be paid over time (up to 5 years). Pledges are recorded as net assets with donor restrictions due to the purpose and/or implied time restrictions. The contributions are recorded as revenue at the time the pledges are made. When the purpose and/or time restrictions are met, the time restrictions are released and the amounts are recorded on the statement of activities as net assets released from restrictions.

Property and equipment

Property and equipment are recorded at cost, or in the case of donated assets, at fair value. Items with an individual or aggregate cost of less than \$1,000 are expensed in the year of purchase. Maintenance, repairs and minor renewals are expensed as incurred.

The provision for depreciation is made using the straight-line method by annual charges calculated to absorb the costs over the following estimated useful lives:

Buildings and improvements	39 years
Furniture, equipment and software	3-5 years

Revenue recognition

CASA has revenue streams that are accounted for as a reciprocal exchange transaction, including grants and fundraising events.

Grants and fundraising events are recognized ratably over the period each service is provided on a straight-line basis in an amount that reflects the consideration CASA expects to be entitled to in exchange for those services. All CASA's revenue from contracts with customers are from performance obligations satisfied over time. Prices are specific to a distinct performance obligation and do not consist of multiple transactions.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Because CASA's performance obligations relate to contracts with a duration of less than one year, CASA has elected to apply the optional exemption provided in FASB ASC 606-10-50-14(a), *Revenue from Contracts with Customers*, and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. There are no incremental costs of obtaining a contract and no significant financing components.

Contributions and grants

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Contributions restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the fiscal year in which the contributions are recognized. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions.

Donated goods and services

A significant portion of CASA's functions are conducted by unpaid officers, board members and volunteers. The value of this contributed time is not reflected in the accompanying financial statements since it does not meet the criteria necessary for recognition under U.S. GAAP. Donated materials and equipment are reflected as in-kind donations at their estimated fair value at the date of receipt.

Functional allocation of expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statement of activities and changes in net assets and in the statement of functional expenses. Accordingly, certain costs have been allocated among program services, supporting activities and fundraising as benefited.

Advertising costs

CASA charges advertising costs to operating expenses as incurred.

COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.

NOTES TO FINANCIAL STATEMENTS

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Income taxes

CASA is a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is classified as other than a private foundation. However, certain unrelated business income is subject to federal taxation. For the year ended June 30, 2022, there was no liability for tax on unrelated business income. Accordingly, no provision for federal income tax has been recorded in the accompanying financial statements.

CASA is no longer subject to income tax examinations by U.S. Federal or State tax authorities for tax years before 2018.

Note 3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of June 30 are:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash	\$ 3,727,198	\$ 3,869,357
Investments	2,298,349	1,016,649
Sponsorship receivable	10,025	2,000
Grants receivable	174,234	176,068
Pledges receivable	<u>224,698</u>	<u>534,137</u>
Total financial assets	6,434,504	5,598,211
Less financial assets held to meet donor-imposed restrictions:		
Purpose-restricted net assets	(139,342)	(86,942)
Pledges receivable	(224,698)	(534,137)
Donor-restricted endowment funds	<u>(894,175)</u>	<u>(1,016,649)</u>
Amount available for general expenditures within one year	<u>\$ 5,176,289</u>	<u>\$ 3,960,483</u>

CASA's endowment funds consist of donor-restricted endowments. Income from donor-restricted endowments is available for general use and could be made available if necessary. Donor-restricted endowment funds are not available for general expenditure.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT

The FASB defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in CASA'S principal or most advantageous market in an orderly transaction between market participants on the measurement date.

The standard establishes a fair value hierarchy which requires CASA to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that CASA has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect CASA's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Investments measured at fair value at June 30 are summarized below:

June 30, 2022	Fair Value	(Level 1)	(Level 2)	(Level 3)
Valued on a recurring basis				
Investment cash	\$ 93,824	\$ 93,824	\$ -	\$ -
US equities	608,890	608,890	-	-
International equities	177,636	177,636	-	-
Fixed income	1,254,322	-	1,254,322	-
Other investments	<u>163,677</u>	<u>163,677</u>	<u>-</u>	<u>-</u>
Total investments	<u>\$ 2,298,349</u>	<u>\$1,044,027</u>	<u>\$1,254,322</u>	<u>\$ -</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 4. INVESTMENTS AND FAIR VALUE MEASUREMENT (concluded)

June 30, 2021	Fair Value	(Level 1)	(Level 2)	(Level 3)
Valued on a recurring basis				
Investment cash	\$ 71,532	\$ 71,532	\$ -	\$ -
US equities	520,965	520,965	-	-
International equities	77,188	77,188	-	-
Fixed income	325,748	-	325,748	-
Other investments	<u>21,216</u>	<u>21,216</u>	<u>-</u>	<u>-</u>
 Total investments	 <u>\$ 1,016,649</u>	 <u>\$ 690,901</u>	 <u>\$ 325,748</u>	 <u>\$ -</u>

Fair values of Level 1 investments are determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of Level 2 investments has been measured using quoted market prices of similar assets and the fair value market approach.

Generally accepted accounting principles require disclosure of an estimate of fair value of certain financial instruments. CASA's significant financial instruments are cash and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Note 5. PLEDGES RECEIVABLE

Pledges receivable were as follows at June 30:

	<u>2022</u>	<u>2021</u>
Promises to give expected to be collected in		
Less than one year	\$ 181,196	\$ 380,345
One to five years	<u>77,300</u>	<u>192,600</u>
	258,496	572,945
 Less discount to present value	 (2,501)	 (7,511)
Less allowance for uncollectible pledges	<u>(31,297)</u>	<u>(31,297)</u>
 Net pledges receivable	 <u>\$ 224,698</u>	 <u>\$ 534,137</u>

COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.

NOTES TO FINANCIAL STATEMENTS

Note 5. PLEDGES RECEIVABLE (concluded)

Pledges receivable are reported at their fair value, which is estimated as the present value of expected future cash inflows on a non-recurring basis. At June 30, 2022, a discount rate of 3% was considered to determine net present value. As discussed in Note 4, the valuation technique used by CASA is a level 3 measure because there are no observable market transactions.

Note 6. PROPERTY AND EQUIPMENT

Property and equipment are stated at cost and were as follows at June 30:

	<u>2022</u>	<u>2021</u>
Buildings and improvements	\$ 1,394,343	\$ 1,394,343
Furniture, equipment and software	<u>262,127</u>	<u>204,457</u>
	1,656,470	1,598,800
Less accumulated depreciation	<u>599,530</u>	<u>553,491</u>
Property and equipment, net	<u>\$ 1,056,940</u>	<u>\$ 1,045,309</u>

Note 7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes or periods at June 30:

	<u>2022</u>	<u>2021</u>
Time		
Portion of perpetual endowment funds subject to time restriction under the Uniform Prudent Management of Institutional Funds Act (UPMIFA)	\$ 209,542	\$ 361,945
Pledges receivable	224,698	534,137
Restricted for		
CRM system	52,816	-
Leadership coaching program	46,550	-
Fiscal year 2023 operations	15,000	-
COOS County	-	60,975
Language bank	24,000	24,000
Generator	1,117	1,967
Endowment restricted in perpetuity	<u>684,492</u>	<u>654,213</u>
Total	<u>\$ 1,258,215</u>	<u>\$ 1,637,237</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS

CASA adheres to the Other Presentation Matters section of the Presentation of Financial Statements for Not-for-Profit Organizations in accordance with U.S. GAAP. U.S. GAAP provides guidance on the net asset classification of donor-restricted endowment funds for a non-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). U.S. GAAP also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds), whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. CASA adopted these provisions for the year ended June 30, 2009.

CASA's endowment is comprised of five named funds and includes donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including any funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of CASA has interpreted UPMIFA as allowing CASA to appropriate for expenditure or accumulate as much of an endowment fund as CASA determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund is established, subject to the intent of the donor as expressed in the gift instrument.

The original gift is defined by CASA as (a) the original value of gifts donated to the donor-restricted endowment, (b) the original value of any subsequent gifts to donor-restricted endowment, and (c) accumulations to donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Investment Return Objectives, Risk Parameters and Strategies

CASA has adopted an investment policy, approved by the Board of Directors, to create a balanced portfolio among several asset classes managing moderate levels of return with moderate levels of risk, while exceeding long-term inflation. Given CASA has no immediate intention of appropriating any assets for expenditure, there is currently no spending policy in place for the year ended June 30, 2022. However, management is currently in the process of establishing a spending policy that will be in accordance with UPMIFA. During this process, CASA will consider the following

COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)

factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of CASA and (7) the investment policies of CASA.

Endowment net assets composition by type of fund were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2022			
Donor-restricted endowment funds	<u>\$ -</u>	<u>\$ 894,175</u>	<u>\$ 894,175</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2021			
Donor-restricted endowment funds	<u>\$ -</u>	<u>\$ 1,016,649</u>	<u>\$ 1,016,649</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (continued)

Endowment net assets were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2022			
Investments, beginning of year	\$ -	\$ 1,016,649	\$ 1,016,649
Net investment income	-	20,090	20,090
Unrealized loss	-	(303,336)	(303,336)
Realized gain	<u>-</u>	<u>130,843</u>	<u>130,843</u>
Total investment loss	-	(152,403)	(152,403)
Contributions	<u>-</u>	<u>29,929</u>	<u>29,929</u>
Investments, end of year	<u>\$ -</u>	<u>\$ 894,175</u>	<u>\$ 894,175</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
June 30, 2021			
Investments, beginning of year	\$ -	\$ 790,893	\$ 790,893
Net investment income	-	23,338	23,338
Unrealized gain	-	140,306	140,306
Realized gain	<u>-</u>	<u>7,862</u>	<u>7,862</u>
Total investment return	-	171,506	171,506
Contributions	<u>-</u>	<u>54,250</u>	<u>54,250</u>
Investments, end of year	<u>\$ -</u>	<u>\$ 1,016,649</u>	<u>\$ 1,016,649</u>

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 8. ENDOWMENT FUNDS AND NET ASSETS (concluded)

In a prior year, CASA created a donor-restricted endowment fund named in memory of one of CASA's strongest supporters, Mr. John Zahr. While the endowment principal will be permanently invested, the income from the endowment may be used to support the general operations of CASA, unless otherwise stated by the donor. Through the donor-restricted endowment fund, donors who feel compelled to leave a legacy gift or otherwise invest in CASA's future will now have that opportunity.

Note 9. CONCENTRATION OF CREDIT RISK

CASA maintains its cash at various institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor at each financial institution. At June 30, 2022, CASA's uninsured cash balance at one financial institution totaled \$2,989,591.

Note 10. OPERATING LEASE COMMITMENTS

CASA has operating lease agreements for various office space in Laconia, Dover, Claremont, Berlin and Keene, New Hampshire. These lease agreements require monthly rental payments ranging from approximately \$440 to \$1,900 and expire between November 2022 and October 2025.

There is currently no rent requirement other than utilities for CASA's Colebrook office. The estimated fair value of the monthly rental for this space was \$7,800.

Minimum future commitments under non-cancelable operating leases are as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2023	\$ 50,345
2024	27,965
2025	23,565
2026	<u>3,685</u>
Total	<u>\$ 105,560</u>

For the years ended June 30, 2022 and 2021, rent expense was \$64,937 and \$63,870, respectively.

**COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE, INC.**

NOTES TO FINANCIAL STATEMENTS

Note 11. RETIREMENT PLAN

CASA has a defined contribution plan covering all eligible employees. During the year ended June 30, 2022, CASA approved plan contributions up to 2% of eligible employees' salary. For the year ended June 30, 2022, CASA contributed \$7,436. CASA made no contributions to the plan during the year ended June 30, 2021.

Note 12. COMMITMENTS AND CONTINGENCIES

CASA has entered into grant agreements that are recognized when qualifying costs are incurred for cost-reimbursement grants or when a unit of service is provided for performance grants. Revenue from government agencies is subject to review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grants or reductions of future grant awards.

Note 13. SUBSEQUENT EVENTS

CASA has evaluated subsequent events through November 7, 2022, the date which the financial statements were available to be issued, and has not evaluated subsequent events after that date. No subsequent events were identified that would require disclosure in the financial statements for the year ended June 30, 2022.

This document sets forth the Bylaws adopted by Court Appointed Special Advocates of New Hampshire, Inc., including all Bylaw amendments, as of March 16, 2006. Bylaw amendments are footnoted.

**FIRST AMENDMENT AND RESTATEMENT OF BYLAWS
OF
COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC.**

This First Amendment and Restatement of Bylaws (these "Bylaws") of Court Appointed Special Advocates of New Hampshire, Inc. (the "Corporation") include amendments to, and are intended to supersede, the bylaws of the Corporation in effect immediately prior to the adoption of these Bylaws. These Bylaws are subject to (a) the Articles of Agreement of the Corporation as from time to time amended (the "Articles"), and (b) the laws of the State of New Hampshire (including, but not limited to, New Hampshire Revised Statutes Annotated Chapter 292 entitled "Voluntary Corporations and Associations", as amended (the "Act")),

ARTICLE 1.0 NAME.

The name of the Corporation is Court Appointed Special Advocates of New Hampshire, Inc.

ARTICLE 2.0 PRINCIPAL PLACE OF BUSINESS.

The principal place of business of the Corporation shall be in the City of Manchester, County of Hillsborough, State of New Hampshire.

ARTICLE 3.0 SEAL.

The seal of the Corporation shall be a flat-faced circular die reading "Court Appointed Special Advocates of New Hampshire, Inc., 1989."

ARTICLE 4.0 OBJECTS AND PURPOSES; GIFTS.

4.1 OBJECTS AND PURPOSES. The objects and purposes for which the Corporation is established are:

(a) To recruit, train, and supervise volunteers to serve as advocates for abused and neglected children in the New Hampshire court system.

(b) To receive outright or in trust gifts and devises and legacies of all forms of real and personal property, and to hold and manage the same under the terms and conditions imposed thereon; provided, that said terms and conditions shall not be inconsistent with the objects and purposes hereinabove expressed.

(c) Notwithstanding any other provisions of the Articles or these Bylaws, the Corporation is organized exclusively for one or more of the following purposes: religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the providing of facilities or equipment) or for the prevention of cruelty to children or animals as specified in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and shall not

carry on any activities not permitted to be carried on by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended.

(d) No part of the net earnings of the Corporation shall inure to the benefit of any director or officer of the Corporation, or any private individual (except that reasonable compensation may be paid for services rendered to or for the Corporation), and no director or officer shall be entitled to share in the distribution of any of the corporate assets upon dissolution of the Corporation.

(e) No substantial part of the activities of the Corporation shall be carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Internal Revenue Code Section 501(h)), or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office.

4.2 GIFTS TO THE CORPORATION.

4.2.1 Donors may make gifts to the Corporation by naming or otherwise identifying the Corporation, whether or not an agent is designated to have custody of the property contributed. Gifts shall vest in the Corporation upon receipt and acceptance by it (whether signified by a corporation officer, employee, or agent). The Corporation may enter into agreements with agents having custody of funds of the Corporation, specifying additional terms of such custody.

4.2.2 If a gift is made to a trustee in trust to make income or other payments for a period, of a life or lives or other period, to any individuals or for non-charitable purposes, followed by payments to the Corporation, or in trust to make income or other payments to the Corporation followed by payments to any individual or for non-charitable purposes, only the payments to the Corporation shall be regarded as subject to the Articles and these Bylaws, and then only when the Corporation becomes entitled to their use. The Board (as defined in Section 5.1.1) may take such actions as it from time to time deems necessary to protect the Corporation's right to receive such payments.

4.2.3 No gift shall be required to be separately invested or held, unless so provided by a restriction of the donor, or if it is necessary in order to follow any other restrictions of the donor as to purpose or investment, or in order to prevent tax disqualification, or if it is required by law. Restrictions involving the naming of a fund as a memorial or otherwise may be satisfied by keeping under such name accounts reflecting appropriately the interest of such fund in each common investment.

4.2.4 Each gift to and for the benefit of the Corporation shall be presumed to be intended (a) to be used only for charitable purposes, (b) to be available for use in paying for program expenses and related administrative expenses of the Corporation on an ongoing basis, and (c) to be used only for such of those purposes and in such manner as not to disqualify the gift or fund from deduction as a charitable contribution, gift, or bequest in computing any Federal income, gift, or estate tax of the donor or the donor's estate and not to disqualify the Corporation from exemption under Section 501(c)(3) of the Internal Revenue Code, as amended; and each gift and fund shall not be otherwise applied.



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248667579
Oct. 28, 2009 LTR 4168C E0
02-0432242 000000 00

00012580
BODC: TE

COURT APPOINTED SPECIAL ADVOCATES
OF NEW HAMPSHIRE INC
PO BOX 1327
MANCHESTER NH 03105



08138

Employer Identification Number: 02-0432242
Person to Contact: Kenneth B. Gerding
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 19, 2009, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 1989.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COURT APPOINTED SPECIAL ADVOCATES OF NEW HAMPSHIRE, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 19, 1989. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **140761**

Certificate Number: **0006205263**



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 13th day of April A.D. 2023.

A handwritten signature in black ink, appearing to read "David M. Scanlan".

David M. Scanlan
Secretary of State

August 28, 2023

County Commissioners
Carroll County
95 Water Village Road Box #1
Ossipee 03864



Dear Commissioners,

Court Appointed Special Advocates (CASA) of New Hampshire is a nonprofit that recruits, trains, and supports community volunteers to serve as advocates for children throughout the state who have experienced abuse or neglect. CASA volunteer advocates get to know a child and the important people in that child's life to provide vital information to help a judge make decisions based on the best interests of the child.

CASA advocates truly change a child's story.

Throughout New Hampshire, CASA annually serves more than 1,400 abused and neglected children and youth from birth to 21 years. Without someone to focus on the child and ensure that their physical, mental, and emotional needs and best interests are being met, the futures of many abused and neglected children would be threatened by a lack of help, stability, and support. The victims are drug-addicted babies taken into custody directly from the maternity ward. They are toddlers broken or shaken to the point of brain damage by frustrated parents, barely more than children themselves. They are the little ones used for sexual satisfaction by a predatory step-parent, acquaintance, or relative. They are the adolescents left to their own devices for survival – who are challenged daily to provide for themselves and, perhaps, younger siblings. They are the teenagers who are verbally battered day in and day out, relentlessly, until they have no shred of self-worth remaining.

In one instance, we received a neglect case involving five children between the ages of 2 and 5 living in the most deplorable living conditions we have seen over the past 34 years. They were removed from their home and taken to the hospital to be thoroughly examined and cleaned, including having all five little heads shaved for sanitary purposes. Two of the youngest children had never seen a night sky; all five had not been out of the house in two years. They were placed into remarkable foster homes, and their CASA advocate, Claire, continues to ensure that they are safe and receiving the resources they so desperately need.

Victimization of children and acute childhood trauma are often the threshold for myriad other problems, including addiction, chronic physical conditions, depression, self-harming behaviors, insufficient educational progress, criminality, and other psychiatric disorders in later life. Ultimately, these problems harm the child and negatively impact the community as a whole, passing the impact of their trauma to the next generation.

Historically, many of the children and youth we serve suffer from multiple categories of trauma, such as physical abuse, neglect, sexual abuse or assault, domestic and/or family violence, human trafficking, medical neglect, and victimization in child sex abuse imagery. We also represent children and youth who are homeless, immigrants, LGBTQ, and many who have a known physical or emotional disability. The

children and youth impacted by this trauma, which often starts early, face long-lasting problems that can disrupt their typical physical and emotional growth. CASA advocates play a critical role in breaking the cycle of abuse and trauma.

CASA of NH respectfully requests funding from Carroll County to address the urgent, pandemic-driven need for advocacy for abused and neglected children. Before COVID-19 struck, CASA was already trying to manage a steep increase in cases due to the substance misuse epidemic in NH. Now, the impact of the substance misuse crisis and the pandemic is compounded by mental health issues and domestic violence. We are even more challenged to build the capacity to reach our overarching goal of serving 100% of victimized children. In 2023 in Carroll County, we served 47 children, 24 of whom were new to the court system. We had to refuse 2 cases involving 9 children and could only accept 85% of the cases referred to us.

CASA of NH is committed to building the capacity to serve all the children referred to us, but we are seeing some alarming red flags. Statewide, in the first four months of FY23, we had to refuse 49 new cases involving nearly 80 children -- close to the same amount we had to decline in the entire FY22.

As we continue to experience the impact of COVID-19, cases of abuse are becoming more complex, severe, litigious, and lasting longer. As a result, advocates need to take additional time between cases. At the same time, we face a critical statewide lack of services available for children in need, including foster families, mental health resources, and services for caregivers with substance misuse issues.

These red flags, combined with the ongoing pandemic and New Hampshire's substance misuse crisis, indicate an urgent need for more support for victimized children throughout the state. Our goal for 2024 is to close the volunteer gap so that we can advocate for closer to 100% of the children in need. To achieve this, we plan to implement a targeted approach that draws on proven recruitment techniques. We know that it typically takes a few touches for a prospective volunteer to begin training, and our planned new initiative, the "Ordinary People Doing Extraordinary Things" campaign, will help us reinforce our message while also reaching new audiences.

With this funding, CASA of NH will address the alarming rise in child abuse and neglect cases in Carroll County by enabling CASA to recruit, screen, train, support, and retain more volunteers. In turn, more volunteers will be able to advocate for more children impacted by the pandemic. **Funding from Carroll County in the amount of \$10,000 would support a targeted Carroll County effort to recruit new volunteers and serve more children in need.** This effort includes:

- Recruiting, screening, training, and retaining volunteer advocates that provide direct support to victimized children
- Providing case management and volunteer supervision

Although this funding will support our immediate efforts in Carroll County, it will also have a lasting benefit. Each volunteer typically takes on several cases during their tenure, so the impact of recruiting just one volunteer can potentially transform the lives of many children who have been victimized by neglect and abuse.

CASA's overarching goal is to meet as close to 100% of the need as possible. The most critical measure of our program's success is how many more children we can serve year after year. We measure the quality of our performance by keeping detailed statistics and monitoring all aspects of our cases. Details we

monitor include how often the child was placed in a new foster home or residential facility, court hearing outcomes, therapeutic service providers, how long it took to achieve case resolution and what that outcome was, including reunification and adoption. We use this information to improve our program's effectiveness and publish the results in yearly reports. We use specialized database software designed to provide quantitative evidence of the impact that CASA/GALs have on the lives of the abused and neglected children they serve.

CASA is now in its 34th year of advocating for New Hampshire's children and youth. During the pandemic, the board and staff worked very hard to strengthen federal and state funding, implement new and innovative fundraising initiatives, pursue public and private foundation grants, and significantly increase individual donor support. Recognizing the need for continued cultivation of these critical relationships and exploring new opportunities for support, CASA is continuously working with its Board of Directors to strengthen and grow funding sources.

Below are our most recent fiscal-year-end statistics specific to your county and the state:

	<u>Statewide</u>	<u>In Carroll County</u>
Children Served	1,549	47
Volunteers	612	26
Miles Traveled	609,391	22,140
Hours of Volunteer Time	87,585	3,321
Value of Volunteer Advocacy	\$3.5M	

FY 2023
BY THE NUMBERS

New Hampshire's abused and neglected children are a part of every community within our state and range in age from birth to 21. National studies show that children with a CASA volunteer benefit in countless ways – they are more likely to be placed in safe, permanent homes, receive better mental, emotional and physical health services, and have fewer placement changes than children without a focused advocate. With the support of a CASA advocate, neglected and abused children have access to a brighter future.

Thank you so much for your consideration of this request for your next funding cycle. Should you require additional materials to support this letter, please contact Tarah Bergeron, Development Associate at (603) 626-4600 x2113 or by emailing tbergeron@casanh.org.

I look forward to updating you with our progress and the impact that your support will have on New Hampshire's victimized children.

All my best,



Marcia R. Sink

President & CEO

Account Name	FY 24	FY23	FY22
City of Berlin	\$0.00	\$500.00	\$500.00
City of Keene	\$4,000.00	\$3,000.00	\$2,000.00
City of Laconia	\$1,500.00	\$1,500.00	\$1,500.00
City of Manchester	\$13,000.00	\$13,000.00	\$13,000.00
City of Nashua	\$10,000.00	\$10,000.00	\$10,000.00
City of Portsmouth	\$2,000.00	\$2,000.00	\$1,500.00
City of Rochester	\$3,000.00	\$1,000.00	\$1,000.00
County of Cheshire	\$4,000.00	\$4,000.00	\$2,500.00
Rockingham County Commissioner	\$6,250.00	\$5,000.00	\$7,500.00
Town of Allenstown	\$0.00	\$500.00	\$500.00
Town of Alton	\$0.00	\$500.00	\$500.00
Town of Amherst	\$500.00	\$500.00	\$3,000.00
Town of Auburn	\$0.00	\$1,000.00	\$0.00
Town of Barrington	\$0.00	\$500.00	\$500.00
Town of Belmont	\$0.00	\$500.00	\$500.00
Town of Boscawen	\$0.00	\$500.00	\$500.00
Town of Bow	\$0.00	\$500.00	\$500.00
Town of Bradford	\$750.00	\$750.00	\$0.00
Town of Bristol	\$0.00	\$1,000.00	\$0.00
Town of Brookline	\$500.00	\$0.00	\$200.00
Town of Campton	\$0.00	\$500.00	\$500.00
Town of Candia	\$0.00	\$1,000.00	\$2,000.00
Town of Carroll	\$0.00	\$500.00	\$500.00
Town of Center Harbor	\$0.00	\$2,000.00	\$0.00
Town of Chatham	\$0.00	\$500.00	\$500.00
Town of Chesterfield	\$0.00	\$500.00	\$500.00
Town of Colebrook	\$0.00	\$1,000.00	\$1,000.00
Town of Danbury	\$0.00	\$1,750.00	\$0.00
Town Of Danville	\$0.00	\$1,000.00	\$1,000.00
Town of Deerfield	\$125.00	\$500.00	\$500.00
Town of Dublin	\$0.00	\$450.00	\$500.00
Town of Dummer	\$0.00	\$500.00	\$500.00
Town of Durham	\$0.00	\$500.00	\$500.00
Town of Errol	\$0.00	\$500.00	\$500.00
Town of Exeter	\$375.00	\$1,500.00	\$1,500.00
Town of Fitzwilliam	\$0.00	\$500.00	\$500.00
Town of Francestown	\$0.00	\$1,000.00	\$300.00
Town of Franconia	\$500.00	\$0.00	\$0.00
Town of Freedom	\$0.00	\$1,000.00	\$0.00
Town of Fremont	\$0.00	\$1,000.00	\$1,000.00
Town of Gilmanston	\$1,000.00	\$1,000.00	\$1,000.00
Town of Goshen	\$0.00	\$1,000.00	\$0.00
Town of Groton	\$0.00	\$500.00	\$250.00
Town of Hampstead	\$0.00	\$1,000.00	\$500.00
Town of Hampton Falls	\$0.00	\$500.00	\$500.00
Town of Haverhill	\$0.00	\$500.00	\$0.00
Town of Hinsdale	\$0.00	\$500.00	\$500.00
Town of Holderness	\$0.00	\$500.00	\$500.00
Town of Hollis	\$0.00	\$900.00	\$400.00
Town of Hooksett	\$500.00	\$500.00	\$0.00
Town of Hudson	\$500.00	\$500.00	\$500.00

Town of Kingston	\$500.00	\$0.00	\$500.00
Town of Lancaster	\$0.00	\$2,000.00	\$0.00
Town of Lee	\$0.00	\$1,000.00	\$1,000.00
Town of Lincoln	\$500.00	\$500.00	\$500.00
Town of Litchfield	\$0.00	\$1,000.00	\$500.00
Town of Londonderry	\$0.00	\$732.00	\$0.00
Town of Lyme	\$0.00	\$500.00	\$500.00
Town of Lyndeborough	\$0.00	\$1,000.00	\$500.00
Town of Milan	\$0.00	\$500.00	\$500.00
Town of Milton	\$0.00	\$750.00	\$750.00
Town of Nelson	\$0.00	\$500.00	\$1,000.00
Town of New Boston	\$0.00	\$1,500.00	\$500.00
Town of New Castle	\$0.00	\$500.00	\$500.00
Town of New Ipswich	\$0.00	\$500.00	\$500.00
Town of New London	\$0.00	\$5,500.00	\$0.00
Town of Newbury	\$0.00	\$1,000.00	\$0.00
Town of Newfields	\$500.00	\$0.00	\$900.00
Town of Newington	\$0.00	\$450.00	\$500.00
Town of Northumberland	\$0.00	\$500.00	\$0.00
Town of Northwood	\$0.00	\$500.00	\$0.00
Town of Nottingham	\$0.00	\$500.00	\$500.00
Town of Orford	\$0.00	\$1,000.00	\$0.00
Town of Peterborough	\$0.00	\$500.00	\$0.00
Town of Piermont	\$0.00	\$500.00	\$500.00
Town of Pittsfield	\$1,000.00	\$1,000.00	\$1,000.00
Town of Plymouth	\$1,000.00	\$1,000.00	\$1,500.00
Town of Raymond	\$0.00	\$1,500.00	\$1,500.00
Town of Rollinsford	\$0.00	\$500.00	\$500.00
Town of Rumney	\$0.00	\$500.00	\$500.00
Town of Salisbury	\$500.00	\$500.00	\$0.00
Town of Sandown	\$0.00	\$1,000.00	\$500.00
Town of Sandwich	\$0.00	\$500.00	\$0.00
Town of South Hampton	\$0.00	\$200.00	\$400.00
Town of Springfield	\$0.00	\$500.00	\$500.00
Town of Stark	\$0.00	\$500.00	\$500.00
Town of Stewartstown	\$0.00	\$500.00	\$500.00
Town of Strafford	\$0.00	\$1,000.00	\$500.00
Town of Temple	\$0.00	\$500.00	\$1,000.00
Town of Thornton	\$1,000.00	\$1,000.00	\$500.00
Town of Troy	\$0.00	\$1,000.00	\$2,000.00
Town of Tuftonboro	\$0.00	\$500.00	\$1,000.00
Town of Wakefield	\$0.00	\$1,000.00	\$1,000.00
Town of Walpole	\$0.00	\$500.00	\$500.00
Town of Washington	\$0.00	\$500.00	\$500.00
Town of Webster	\$0.00	\$500.00	\$1,000.00
Town of Westmoreland	\$0.00	\$400.00	\$400.00
Town of Wilmot	\$0.00	\$1,500.00	\$500.00
Town of Wilton	\$500.00	\$500.00	\$500.00
Town of Winchester	\$2,500.00	\$2,500.00	\$1,000.00
Town of Windham	\$0.00	\$500.00	\$500.00
Town of Wolfeboro	\$0.00	\$2,000.00	\$1,000.00

CASA of NH
Profit & Loss
Actual vs. Budget
July 1, 2023-July 31, 2023

	YTD Actual 7/1/23- 07/31/23	YTD Budget as of 7/31/23	YTD % Variance	Budget 2022-2023	Annual Proposed Budget 2023-2024
Ordinary Income/Expense					
Income					
4100 · Donations - General	8,050	16,667	48%	200,000	200,000
4175 · Greeting Cards	368	3,333	11%	35,000	40,000
4225 · Event Fundraising	0	26,667	0%	285,000	320,000
4250 · Event Sponsorship	0	13,333	0%	160,000	160,000
4255 · Major Gifts	10,538	41,667	25%	365,000	500,000
4260 · CASA Product Sales	0	833	0%	5,000	10,000
4265 · External Fundraisers	50	25,000	0%	250,000	300,000
4350 · Private Grants	53,536	29,167	184%	350,000	350,000
4400 · State - GAL Grant	281,638	93,879	300%	926,550	1,126,550
4401 · COVID-GOFERR Fund+PPP	0	0	0%	0	0
4450 · Federal - Nat'l CASA	0	1,333	0%	25,000	16,000
4500 · Federal - VOCA	0	53,654	0%	643,848	643,848
4503 · Federal - Childrens Justice Grant	0	0	0%	0	0
4504 · Federal - Court Improvement Program	0	0	0%	0	0
4510 · Federal - Title IVE	0	2,172	0%	26,064	26,064
4550 · City/Municipality	17,125	10,000	171%	100,000	120,000
4600 · In-Kind Donations	233	0	0%	0	0
4900 · Other Income	34,598	0	0%	0	0
7001 · Gain/Loss on Sale of Assets	0	0	0	0	0
7010 · Interest Income	1,334	75	1779%	900	900
Total Income	407,469	317,780	128%	3,372,362	3,813,362
Expense					
6000 · Fundraising Expenses					
6185 · Gift & Sls Promo - Fundraising	0	0	0%	0	0
6400 · Facilit & Catrng - Fundraising	0	2,667	0%	32,000	32,000
6525 · Event Supp & Exp - Fundraising	0	4,633	0%	55,600	55,600
6526 · In-Kind-Event Supp & Exp - Fund	0	0	0%	0	0
6570 · Registratn & Fees - Fundraising	0	583	0%	7,000	7,000
6645 · Postage & Deliver - Fundraising	12	292	4%	3,500	3,500
6685 · Printing & Statio - Fundraising	196	1,792	11%	21,500	21,500
Total 6000 · Fundraising Expenses	208	9,967	2%	119,600	119,600
6005 · Office Equipment/Software	485	1,801	27%	2,000	21,606
6010 · Advertising	0	42	0%	500	500
6040 · Bank Service Charges	5,228	1,313	398%	15,760	15,760
6050 · CASA product	0	167	0%	2,000	2,000
6070 · Conferences - Registration	3,044	188	1623%	2,000	2,250
6080 · Conferences - Meals & Ent.	0	0	0%	0	0
6090 · Conferences - Accom. & Travel	0	83	0%	0	1,000
6092 · Consulting	1,556	2,167	72%	33,900	26,000
6094 · Court Imp Project Expenses	0	0	0%	0	0
6095 · CC Service Charges	697	2,075	34%	24,900	24,900
6120 · Dues, Membrshps, & Subscrptns	985	743	132%	7,881	8,921
6170 · Fees & Registrations	120	1,226	10%	7,995	14,710
6180 · Gifts & Sales Promotions	0	83	0%	1,000	1,000
6200 · Health Insurance	19,756	21,482	92%	236,842	257,780
6250 · Insurance - General Liability	5,679	1,825	311%	15,799	21,904
6260 · Insurance - Content	265	283	94%	2,465	3,391
6270 · Insurance - Director/Officer	208	232	90%	2,573	2,787
6275 · Insurance - DS Prof. Liab.	0	460	0%	5,517	5,517
6278 · Insurance - Employee Dishonesty	25	28	90%	363	335
6280 · Insurance - Volunteer	2,381	204	1165%	2,452	2,452
6290 · Insurance - WC	267	346	77%	4,202	4,148

CASA of NH
Profit & Loss
Actual vs. Budget
July 1, 2023-July 31, 2023

	YTD Actual				
	7/1/23- 07/31/23	YTD Budget as of 7/31/23	YTD % Variance	Budget 2022-2023	Annual Proposed Budget 2023-2024
6291 · Insurance - Umbrella	280	312	90%	3,461	3,749
6292 · Insurance - Cyber/Internet	2,804	241	1165%	1,744	2,888
6350 · Maint Agrmnts/Serv Contracts	332	606	55%	11,846	7,272
6355 · Maintenance - Computers	1,019	3,738	27%	35,579	44,855
6380 · Meals & Entertainment	134	1,125	12%	13,500	13,500
6440 · Mileage & Travel	3,437	2,467	139%	29,600	29,600
6480 · Office Functions	0	229	0%	2,750	2,750
6520 · Office Supplies & Expense	1,215	1,800	67%	21,600	21,600
6560 · Payroll Service Fees	490	510	96%	6,024	6,124
6580 · R/M Building	74	1,408	5%	12,996	16,897
6600 · Payroll Taxes	11,151	17,214	65%	190,307	206,571
6640 · Postage & Delivery	268	1,310	20%	12,900	15,720
6680 · Printing & Stationary	661	450	147%	5,400	5,400
6686 Recruitment & Training Expenses	27,555	18,317	150%	115,000	219,800
6690 · Rent	4,921	4,879	101%	57,564	58,548
6710 · Contract Labor	0	0	0%	0	0
6720 · Prof Fees - Accounting	0	1,888	0%	14,800	22,660
6730 · Prof Fees - Legal	0	0	0%	0	0
6745 · Prof Fees - Grant Writing/Other	812	2,167	37%	20,800	26,000
6790 · Performance Compensation Pool	0	4,303	0%	55,000	51,633
6800 · Retirement-403B Match	3,058	3,898	78%	18,765	46,776
6804 · Salaries - Accounting	3,239	6,759	48%	78,750	81,113
6805 · Salaries - Technology	2,002	13,293	15%	152,276	159,517
6810 · Salaries - Staff	36,039	82,182	44%	901,613	986,183
6820 · Salaries - Program Managers	40,695	92,655	44%	979,706	1,111,857
6850 · Salaries - Legal Services	7,418	21,167	35%	222,334	254,003
6880 · Telephone	2,769	2,280	121%	20,100	27,360
6885 · Training - Staff	59	292	20%	3,500	3,500
6890 · Utilities	989	1,018	97%	10,552	12,216
7200 · Interest Expense	0	0	0%		
6895 · Web Design	0	0	0%		
Total Expense	192,325	331,221	58%	3,486,216	3,974,653
Net Ordinary Income	215,145	(13,441)	-1601%	(113,854)	(161,291)
Other Expense					
6100 · Depreciation Expense	4,101	4,167	98%	50,000	50,000
Total Other Expenses	4,101	4,167	98%	50,000	50,000
Net Income Before Cap Camp & Endow	211,044	(17,608)	-1199%	(163,854)	(211,291)
Capital Campaign/Endowment Income & Expenses					
4257 · Capital Campaign	0	0	0%		
4258 · Capital Campaign-In Kind Dontn	0	0	0%		
4259 · Endowment Income	0	0	0%	0	0
4700 · Impact Campaign	0	8,333	0%	225,000	100,000
4905 · Capital Campaign-Princ Forgiven	0	0	0%		
7000 · Bad Debt-Capital Campaign	0	0	0%		
7012 · Endowment Fees	(2,231)	(717)	311%	(7,600)	(8,600)
7030 · Endowment Fund Gains/Losses	20,936	0	0%		
7201 · Interest Expense-Cap Camp	0	0	0%		
8010 · Other Expenses-Cap Camp	0	0	0%		
Total Cap Camp/Endowment Income/Loss	18,706	7,617	246%	217,400	91,400
Net Income	229,749	(9,991)	-2300%	53,546	(119,891)

**CASA of NH
BALANCE SHEET**

07/31/23

	Current Year 07/31/23	Previous Yr Comparison 07/31/22
ASSETS		
Current Assets		
Checking/Savings		
1010 · Citizens Bank - Checking	353,900.64	530,166.21
1044 · St. Mary's-Operating	1,687,545.97	2,027,879.21
1046 · St. Mary's-Endowment	2,535.92	2,533.09
1047 · St. Mary's-Gaming	247,471.78	231,571.36
1048 · RBC Wealth Management	1,023,899.86	946,735.15
1055 · TD Bank-Money Market	554,185.30	1,143,587.32
1056 · TD Bank-Checking	18,912.27	425.01
1059 · RBC	2,577,517.14	1,444,525.24
1060 · Petty Cash	150.00	150.00
Total Checking/Savings	6,466,118.88	6,327,572.59
Other Current Assets		
1120 - Grant Receivable	141,173.00	0.00
1200 - Accounts Receivable	16,000.00	2,000.00
1210 · Pledges Receivable	252,352.25	223,697.73
1300 · Prepaid Expenses	0.00	0.00
Total Other Current Assets	409,525.25	225,697.73
Total Current Assets	6,875,644.13	6,553,270.32
Fixed Assets		
1350 · Building-Coolidge Ave	1,394,342.60	1,394,342.60
1400 · Furniture & Equipment	262,126.76	262,126.76
1450 · A/D - Furniture & Fixtures	-652,842.53	-603,630.53
Total Fixed Assets	1,003,626.83	1,052,838.83
TOTAL ASSETS	7,879,270.96	7,606,109.15
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	50,634.67	42,717.18
Total Accounts Payable	50,634.67	42,717.18
Other Current Liabilities		
2100 · Accrued Payroll & Expense	-1,202.89	0.00
2150 · Accrued Compensated Absences	0.00	0.00
2261 · N/P-SBA-St Mary's PPP	0.00	0.00
2275 · Current Portion of Long-Term Db	0.00	0.00
2600 · Accrued 403B Payable	0.00	0.00
2650 · Accrued AFLAC Premiums	221.57	221.83
2655 · Accrued Allstate Premiums	-335.32	-68.80
2660 · Accrued Employee Health Ins	-475.15	-769.58
Total Other Current Liabilities	-1,791.79	-616.55
Total Current Liabilities	48,842.88	42,100.63

**CASA of NH
BALANCE SHEET**

07/31/23

	Current Year 07/31/23	Previous Yr Comparison 07/31/22
Total Liabilities	48,842.88	42,100.63
Equity		
1110 · Retained Earnings	0.00	0.00
2850 · Fund Bal - Unrestricted	5,924,633.33	5,676,633.19
2860 · Temporarily Restrctd Net Assets	1,021,832.00	1,021,832.00
2870 · Permantly Restricted Fund	654,213.63	654,213.63
Net Income	229,749.12	211,329.70
Total Equity	7,830,428.08	7,564,008.52
TOTAL LIABILITIES & EQUITY	7,879,270.96	7,606,109.15

**Profit & Loss
Budgeted
Budget FYE 06-30-24**

		New Budgeted FYE 06/30/24 (New Year)
Ordinary Income/Expense		
Income		
4100 · Donations - General		200,000
4255 - Donations - Major Gifts		500,000
4175 - Greeting Cards		40,000
4225 - Event Fundraising		320,000
4250 · Event Sponsorships		160,000
4260 · CASA Product Sales		10,000
4265 · External Fundraisers		300,000
4350 · Private Grants		350,000
4400 · State - GAL Grant		1,126,550
4450 · Federal - Nat'l CASA		16,000
4500 · Federal - VOCA		643,848
4503 · Federal - Childrens Justice		0
4504 · Federal - Court Imp Proj		0
4510 - Federal - Title IVE		26,064
4550 · City/Municipality		120,000
4600 · In-Kind Donations		
4900 · Other Income		
7010 · Interest Income		900
		3,813,362
CAPITAL CAMPAIGN		
Total Income		3,813,362
Expense		
6000 · Fundraising Expense		
6400 · Facilities & Catering - Fund		32,000
6525 · Event Supp & Exp - Fundra		55,600
6570 · Registratn & Fees - Fundra		7,000
6645 · Postage & Deliver - Fundra		3,500
6685 · Printing & Statio - Fundrai		21,500
Total 6000 · Fundraising Expense		119,600
6005 · Office Equipment/Software		21,606
6010 · Advertising		500
6035 · Bad Debt Expense		
6040 · Bank Service Charges		15,760
6050 · CASA product		2,000
6070 · Conferences - Registration		2,250
6080 · Conferences - Meals & Ent.		0
6090 · Conferences - Accom/Travel		1,000
6092 · Consulting		26,000
6095 · CC Service Charges		24,900
6120 · Dues, Membrshps, & Subscrip		8,921
6170 · Fees & Registrations		14,710
6180 · Gifts & Sales Promotions		1,000
6200 · Health Insurance		257,780
6250 · Ins - General Liability (Jul Rnw		21,904
6260 · Ins - Content (Jul Rnwl)		3,391
6270 · Ins - Director/Officer (Jul Rnw		2,787
6275 · Ins - Atty. Prof. Liab (Mar Rnw		5,517
6278 - Ins - Emp Dishonesty (Jul Rnw		335
6291 - Ins - Umbrella		3,749
6280 · Ins - Volunteer Accident (Jul		2,452
6290 · Ins - WC (Jul Rnwl)		4,148
6292 · Ins - Internet (Jul Rnwl)		2,888
6350 · Maint Agrmnts/Serv Contract		7,272
6355 · Maintenance - Computers		44,855
6380 · Meals & Entertainment		13,500
6440 · Mileage & Travel		29,600
6480 · Office Functions		2,750
6520 · Office Supplies & Expense		21,600
6560 · Payroll Service Fees		6,124
6580 · R/M Building		16,897
6600 · Payroll Taxes		206,571

**Profit & Loss
Budgeted
Budget FYE 06-30-24**

	New Budgeted FYE 06/30/24 (New Year)
6640 · Postage & Delivery	15,720
6680 · Printing & Stationary	5,400
6686 · Recruitment & Training Expe	219,800
6690 · Rent	58,548
6720 · Prof Fees - Accounting	22,660
6745 · Prof Fees - Grant Writing	26,000
6790 · Perfomance Compensation P	51,633
6800 · Retirement Match	46,776
6804 · Salaries - Accounting	81,113
6805 · Salaries - Technology	159,517
6810 · Salaries - Staff	986,183
6820 · Salaries - Program Manager	1,111,857
6850 · Salaries - Legal Services	254,003
6880 · Telephone & Internet	27,360
6885 · Training - Staff	3,500
6890 · Utilities	12,216
	3,974,653
CAPITAL CAMPAIGN EXPENSES	0
Total Cash Expenses	3,974,653
Net Operating Income	(161,291)
Other Expenses: Non Cash Items	
6100 · Depreciation Expense	50,000
Net Income After Depreciation	(211,291)
Restricted Income/Expenses: (not in operating)	
7030 · Endowment Fund Gain/Loss	(8,600)
4700 · Impact Campaign	100,000
4259 · Endowment Funding	0
	91,400
Net Income after Deprec & Restrict	(119,891)
Operating Reserve-Management pur	76,267
	(196,159)
Impact Funds to use Estimated for 2024	500,000