

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

Reviewed Combined Financial Statements and Schedules

December 31, 2021

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

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HARPER & WHITFIELD, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
314 FARMINGTON AVENUE
FARMINGTON, CONNECTICUT 06032-1922

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Directors
Connecticut Court Appointed Special Advocates, Inc.,
Court Appointed Special Advocates of Southern Connecticut, Inc.
and Court Appointed Special Advocates of Northern Connecticut, Inc.
New Haven, Connecticut

We have reviewed the accompanying combined financial statements of Connecticut Court Appointed Special Advocates, Inc., Court Appointed Special Advocates of Southern Connecticut, Inc. and Court Appointed Special Advocates of Northern Connecticut, Inc., (the Organizations) which comprise the combined statement of financial position as of December 31, 2021 and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the combined financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Combined Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the combined financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Organizations and meet our other ethical responsibilities, in accordance with the relevant ethical requirements to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying combined financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying supplementary information included in schedules 1, 2, and 3 are presented for purposes of additional analysis and is not a required part of the basic combined financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the combined financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic combined financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

January 2, 2023
Farmington, Connecticut

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

Combined Statement of Financial Position

December 31, 2021

(See Independent Accountant's Review Report)

<u>Assets</u>	
Cash and cash equivalents	\$ 259,482
Grants receivable	86,247
Property and equipment, net	<u>1,674</u>
Total assets	<u>\$ 347,403</u>
<u>Liabilities and Net Assets</u>	
Liabilities:	
	<u>-</u>
Total liabilities	<u>-</u>
Net assets:	
Without donor restrictions	219,841
With donor restrictions	<u>127,562</u>
Total net assets	<u>347,403</u>
Total liabilities and net assets	<u>\$ 347,403</u>

See accompanying notes to combined financial statements.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

Combined Statement of Activities

Year Ended December 31, 2021
(See Independent Accountant's Review Report)

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenue:			
Grants	\$ 244,198	\$ 175,816	\$ 420,014
Contributions	99,252	-	99,252
PPP loan forgiveness	51,958	-	51,958
Other income	4,134	-	4,134
Interest	491	-	491
	<u>400,033</u>	<u>175,816</u>	<u>575,849</u>
Net assets released from restrictions	<u>134,278</u>	<u>(134,278)</u>	<u>-</u>
Total support and revenue	<u>534,311</u>	<u>41,538</u>	<u>575,849</u>
Expenses:			
Program	257,347	-	257,347
Management and general	97,710	-	97,710
Total expenses	<u>355,057</u>	<u>-</u>	<u>355,057</u>
Change in net assets	179,254	41,538	220,792
Net assets at beginning of year	<u>40,587</u>	<u>86,024</u>	<u>126,611</u>
Net assets at end of year	<u>\$ 219,841</u>	<u>\$ 127,562</u>	<u>\$ 347,403</u>

See accompanying notes to combined financial statements.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

Combined Statement of Functional Expenses

Year Ended December 31, 2021

(See Independent Accountant's Review Report)

	<u>Program</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$ 150,844	\$ 37,711	\$ 188,555
Marketing	88,000	1,590	89,590
Contract labor	-	33,020	33,020
Occupancy	11,193	2,798	13,991
Miscellaneous	3,067	7,792	10,859
Insurance	-	7,469	7,469
Professional fees	-	4,327	4,327
Office supplies	2,318	579	2,897
Utilities	1,207	302	1,509
Payroll processing fees	-	1,191	1,191
Depreciation	-	741	741
Bank fees	378	94	472
Dues and subscriptions	340	85	425
Interest	-	11	11
	<u>-</u>	<u>11</u>	<u>11</u>
Total expenses	<u>\$ 257,347</u>	<u>\$ 97,710</u>	<u>\$ 355,057</u>

See accompanying notes to combined financial statements.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

Combined Statement of Cash Flows

Year Ended December 31, 2021

(See Independent Accountant's Review Report)

Cash flows from operating activities

Change in net assets	<u>\$ 220,792</u>
Adjustments needed to reconcile to net cash flows:	
Noncash items included in change in net assets:	
Depreciation	741
Paycheck Protection Program loan forgiveness	<u>(41,216)</u>
	<u>(40,475)</u>
Changes in operating assets and liabilities:	
(Increase) decrease in operating assets:	
Grants receivable	(21,243)
Prepaid expenses	3,301
Other receivables	1,735
Deposits	1,640
Increase (decrease) in operating liabilities:	
Accrued expenses	<u>(5,848)</u>
	<u>(20,415)</u>
Net cash flows from operating activities	<u>159,902</u>
Net increase in cash and cash equivalents	159,902
Cash and cash equivalents at beginning of year	<u>99,580</u>
Cash and cash equivalents at end of year	<u><u>\$ 259,482</u></u>

See accompanying notes to combined financial statements.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

Combined Statement of Cash Flows
Supplemental Disclosures

Year ended December 31, 2021
(See Independent Accountant's Review Report)

Supplemental disclosures of non-cash financing activities

Noncash financing activity during 2021 included forgiveness of the Organization's Paycheck Protection Program loans in the amount of \$41,216.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.**

Notes to Combined Financial Statements

December 31, 2021

(See Independent Accountant's Review Report)

(1) Organization, Basis of Presentation, and Summary of Significant Accounting Policies

Organizations

Connecticut Court Appointed Special Advocates, Inc. (Connecticut CASA), Court Appointed Special Advocates of Southern Connecticut, Inc. (CASA Southern) and Court Appointed Special Advocates of Northern Connecticut, Inc. (CASA Northern), collectively (CASA), are not for profit corporations formed under the laws of the state of Connecticut and were established by the National CASA Association (National CASA) to support National CASA programming at the state level and ensure that the National CASA mission of providing abused and neglected children with well trained, highly qualified volunteer advocates is properly implemented throughout the State of Connecticut. CASA works in a variety of ways, both behind the scenes and forward facing, to ensure that the highest quality volunteer advocacy is provided for abused and neglected children in Connecticut. CASA is a proven nationwide model that effectively advocates for children.

Principles of Combination

The accompanying combined financial statements include the accounts and activities of the Connecticut CASA, CASA Southern and CASA Northern. Certain shared costs have been allocated between the organizations.

Basis of Presentation

The accompanying combined financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Connecticut CASA, CASA Southern and CASA Northern present information regarding their financial position and activities according to two classes of net assets as follows:

Net assets without donor restrictions – Net assets available for operating purposes or invested in property and equipment and not subject to donor restrictions.

Net assets with donor restrictions – Net assets which are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature and will be met by the passage of time or the occurrence of events specified by the donor. Other donor-imposed restrictions are perpetual in nature and stipulate that resources be maintained permanently. Donor-imposed restrictions are released when a restriction expires, such as when the stipulated time has elapsed, when the stipulated purpose for which the resources have been restricted has been fulfilled, or both. At December 31, 2021, CASA did not have any net assets with donor restrictions that would have to be maintained in perpetuity.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
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Notes to Combined Financial Statements

Summary of Significant Accounting Policies

(a) Use of Estimates

The preparation of combined 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 combined financial statements, and the reported amounts of revenues, support, and expenses during the reporting period. Actual results could differ from those estimates.

(b) Cash and Cash Equivalents

Cash and cash equivalents includes demand deposits and highly liquid investments held in various checking and money market accounts with maturity dates of less than three months. Connecticut CASA, CASA Southern and CASA Northern have concentrated their credit risk for cash by maintaining deposits which, at times, may exceed federally insured limits. Connecticut CASA, CASA Southern and CASA Northern have not experienced any losses in such accounts and they believe that they are not exposed to any significant risk on cash and cash equivalents.

(c) Grants Receivable

Grants receivable consists of unconditional promises to give for grants to be received in future years. The amounts expected to be collected within one year are recorded at net realizable value. The amounts expected to be collected beyond one year are recorded at the present value of their estimated future cash flows. The discounts on these amounts are computed using risk adjusted rates applicable to the years in which the amounts will be received. Amortization of the discounts will be included in grant income. Conditional grants are not included in grant income until the conditions are substantially met.

(d) Property and Equipment

Property and equipment are carried at cost if purchased or at fair value if contributed. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets.

Cost and accumulated depreciation of assets retired or disposed of are eliminated from asset and related reserve accounts. Gains or losses on disposal of assets are credited to revenue or charged to expense. Expenditures for maintenance and repairs are charged directly to expense.

(e) Support and Revenue

Contributions are recorded when received, which may be when cash is received, unconditional promises are made, or ownership of other assets is transferred to CASA, as net assets with donor restrictions or net assets without donor restrictions, depending on the existence and/or nature of any donor restrictions.

Grants to the Connecticut CASA, CASA Southern and CASA Northern, respectively, are recognized as income when received and are reported as an increase in net assets without donor restrictions or net assets with donor restrictions depending on the conditions set by the grantor and are included in grants in the accompanying combined statements of activities.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
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Notes to Combined Financial Statements

Donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statement of activities as net assets released from restriction. Grants and contributions received whose restrictions are met in the same period are presented within net assets without donor restrictions.

Contributions of noncash assets are recorded at their estimated fair value when received. Contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. General volunteer services do not meet these criteria for recognition in the combined financial statements. However, a substantial number of unpaid volunteers have made significant contributions of their time to CASA.

Expenses are recorded when incurred in accordance with accounting principles generally accepted in the United States of America.

- (f) Advertising
CASA expenses advertising costs as incurred.
- (g) Income Taxes
Connecticut CASA, CASA Southern, and CASA Northern qualify as tax-exempt organizations under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made related to their exempt activities.
- (h) Functional Allocation of Expenses
The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying combined financial statements. The expenses that are allocated include payroll, payroll taxes, and employee benefits that are allocated on the basis of estimated time and effort, contract labor is allocated based on services performed, and other expenses that are allocated based on estimated time and effort or the use of items such as office supplies, rent and utilities. Fundraising activities were minimal during 2021, as such, no amounts were allocated to fundraising.
- (i) Forgivable Loan – Paycheck Protection Program
CASA's policy is to account for forgivable loans received through the Small Business Administration (SBA) under the Coronavirus Aid, Relief and Economic Security (CARES) Act and the Consolidated Appropriations Act Paycheck Protection Programs (PPP) as debt in accordance with Accounting Standards Codification 470, Debt, and other related accounting pronouncements. The forgiveness of debt, in whole or in part, is recognized once the debt is extinguished, which occurs when CASA is legally released from the liability by the SBA.
- (j) Subsequent Events
Management has evaluated subsequent events through January 2, 2023, which is the date management approved the combined financial statements and the statements were available for issuance. Effective January 1, 2022, CASA Southern and CASA Northern filed a Certificate of Merger and merged with and into Connecticut CASA.

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Notes to Combined Financial Statements

(2) Grants Receivable

The grants receivable qualify as unconditional promises to give and are expected to be collected in less than one year.

(3) Liquidity and Availability of Financial Assets

CASA's financial assets available for general expenditures within one year of the combined statement of financial position are as follows:

Cash and cash equivalents	\$ 259,482
Grants receivable	<u>86,247</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 345,729</u>

CASA monitors the level of liquidity required to meet its operating needs and other contractual commitments.

(4) Property and Equipment

Property and equipment consists of the following:

Computer equipment	\$ 3,706
Less accumulated depreciation	<u>(2,032)</u>
Total	<u>\$ 1,674</u>

Depreciation expense for 2021 was \$741.

(5) Paycheck Protection Program Loan

During 2021, Connecticut CASA entered into an unsecured note payable with Liberty Bank in the amount of \$10,742. The note was provided under the PPP of the Consolidated Appropriations Act, enacted December 27, 2020. All principal and interest payments are deferred if the organization submitted a loan forgiveness application to the lender within 10 months after the end of the covered period. The general terms of the note included interest at 1%. After deferment, the note would have been payable in monthly payments subject to any amount forgiven. Connecticut CASA received forgiveness of the note in full and recognized revenue of \$10,742 during 2021.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
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Notes to Combined Financial Statements

During 2020, CASA Northern entered into an unsecured note payable with Liberty Bank in the amount of \$21,661. The note was provided under the PPP of the CARES Act, enacted March 27, 2020. All principal and interest payments are deferred in accordance with guidance included in an amendment to the CARES Act enacted on June 5, 2020. The general terms of the note included interest at 1%. After deferment, the note would have been payable in monthly payments subject to any amount forgiven. CASA Northern received forgiveness of the note in full and recognized revenue of \$21,661 during 2021.

During 2020, CASA Southern entered into an unsecured note payable with Liberty Bank in the amount of \$19,555. The note was provided under the PPP of the CARES Act, enacted March 27, 2020. All principal and interest payments are deferred in accordance with guidance included in an amendment to the CARES Act enacted on June 5, 2020. The general terms of the note included interest at 1%. After deferment, the note would have been payable in monthly payments subject to any amount forgiven. CASA Southern received forgiveness of the note in full and recognized revenue of \$19,555 during 2021.

(6) Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following:

Subject to expenditures for a specified purpose
or passage of time:

Special Project Grant	\$ 44,695
Mentoring Year 2 Grant	42,050
Core Model Grant	<u>40,817</u>
	<u>\$ 127,562</u>

Net assets were released from donor restrictions by satisfying the restrictions imposed by donors as follows:

Purpose or time restriction accomplished:

Special Project Grant	\$ 78,400
Development Grants	20,441
Core Model Grant	19,183
Mentoring Year 2 Grant	11,154
Mentoring Year 1 Grant	<u>5,100</u>
	<u>\$ 134,278</u>

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
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Notes to Combined Financial Statements

(7) Grants from National

During 2021, the Connecticut CASA received a Core Model grant in the amount of \$60,000 from the National CASA to be used for approved project activities and in accordance with the approved project budget. As of December 31, 2021, \$19,183 had been used for approved project activities and in accordance with the approved project budget. The remaining balance of \$40,817 is expected to be used during 2022 and is included in net assets with donor restrictions.

During 2021, National CASA repackaged a Mentoring Year 1 grant that was originally for \$59,900 into a Mentoring Year 2 grant to Connecticut CASA in the amount of \$53,204 to be used for approved project activities and in accordance with the approved project budget. As of December 31, 2021, \$11,154 had been used for approved project activities and in accordance with the approved project budget. The remaining balance of \$42,050 is expected to be used during 2022 and is included in net assets with donor restrictions.

During 2021, National CASA merged three grants into a Special Project grant to Connecticut CASA in the amount of \$123,095 to be used for approved project activities and in accordance with the approved project budget. As of December 31, 2021, \$78,400 had been used for approved project activities and in accordance with the approved project budget. The remaining balance of \$44,695 is expected to be used during 2022 and is included in net assets with donor restrictions.

During 2021, the Connecticut CASA received an Awareness Campaign grant in the amount of \$100,000 from the National CASA to be used for approved project activities and in accordance with the approved project budget. As of December 31, 2021, \$100,000 had been used for approved project activities and in accordance with the approved project budget.

During 2021, CASA Southern received a Development grant in the amount of \$75,000 from the National CASA to be used for approved project activities and in accordance with the approved project budget. As of December 31, 2021, \$46,418 had been used for approved project activities and in accordance with the approved project budget. The remaining balance of \$28,582 was merged into a Special Project grant.

**CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
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Notes to Combined Financial Statements

(8) Commitments and Contingent Liabilities

During 2020, CASA Southern signed a lease for office space in New Haven, Connecticut for the period from June 1, 2020 through May 31, 2021. The lease provided for monthly rent of \$280. During February 2021, the office space lease was increased and provided for monthly rent of \$957. The lease was renewed again in May 2022 for the period from September 1, 2022 through August 31, 2024 for monthly rent of \$1,000. The office space lease was assumed by Connecticut CASA as part of the merger. Rent expense amounted to \$11,328 for the year ended December 31, 2021.

During 2021, Connecticut CASA leased office space in Hartford, Connecticut through July 2021. The lease provided for monthly rent of \$120. Rent expense amounted to \$873 for the year ended December 31, 2021.

During 2021, CASA Northern leased office space in Berlin, Connecticut through March 2021. The lease provided for monthly rent of \$668. Rent expense amounted to \$1,790 for the year ended December 31, 2021.

The future minimum rental payments under the above lease are as follows:

2022	\$ 11,654
2023	12,000
2024	8,000
Thereafter	<u>-</u>
	<u>\$ 31,654</u>

CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
 COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
 COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.

Combining Statement of Financial Position

December 31, 2021

	<u>Connecticut Court Appointed Special Advocates, Inc.</u>	<u>Court Appointed Special Advocates of Southern Connecticut, Inc.</u>	<u>Court Appointed Special Advocates of Northern Connecticut, Inc.</u>	<u>Combined Total</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 94,736	\$ 148,375	\$ 16,371	\$ 259,482
Grants receivable	86,247	-	-	86,247
Property and equipment, net	-	561	1,113	1,674
Total assets	<u>\$ 180,983</u>	<u>\$ 148,936</u>	<u>\$ 17,484</u>	<u>\$ 347,403</u>
<u>Liabilities and Net Assets</u>				
Liabilities:				
	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets:				
Without donor restrictions	53,421	148,936	17,484	219,841
With donor restrictions	127,562	-	-	127,562
Total net assets	<u>180,983</u>	<u>148,936</u>	<u>17,484</u>	<u>347,403</u>
Total liabilities and net assets	<u>\$ 180,983</u>	<u>\$ 148,936</u>	<u>\$ 17,484</u>	<u>\$ 347,403</u>

CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
 COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
 COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.

Combining Statement of Activities

Year ended December 31, 2021

	Connecticut Court Appointed Special Advocates, Inc.			Court Appointed Special Advocates of Southern Connecticut, Inc			Court Appointed Special Advocates of Northern Connecticut, Inc.			Combined Total
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	
Support and revenue:										
Grants	\$ 94,898	\$ 175,816	\$ 270,714	\$ 103,017	\$ -	\$ 103,017	\$ 46,283	\$ -	\$ 46,283	\$ 420,014
Contributions	32,429	-	32,429	66,723	-	66,723	100	-	100	99,252
PPP Loan forgiveness	10,742	-	10,742	19,555	-	19,555	21,661	-	21,661	51,958
Other income	4,020	-	4,020	37	-	37	77	-	77	4,134
Interest	-	-	-	345	-	345	146	-	146	491
	<u>142,089</u>	<u>175,816</u>	<u>317,905</u>	<u>189,677</u>	<u>-</u>	<u>189,677</u>	<u>68,267</u>	<u>-</u>	<u>68,267</u>	<u>575,849</u>
Net assets released from restrictions	<u>134,278</u>	<u>(134,278)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>276,367</u>	<u>41,538</u>	<u>317,905</u>	<u>189,677</u>	<u>-</u>	<u>189,677</u>	<u>68,267</u>	<u>-</u>	<u>68,267</u>	<u>575,849</u>
Expenses:										
Program	180,341	-	180,341	55,120	-	55,120	21,886	-	21,886	257,347
Management and general	64,911	-	64,911	20,689	-	20,689	12,110	-	12,110	97,710
Total expenses	<u>245,252</u>	<u>-</u>	<u>245,252</u>	<u>75,809</u>	<u>-</u>	<u>75,809</u>	<u>33,996</u>	<u>-</u>	<u>33,996</u>	<u>355,057</u>
Change in net assets	31,115	41,538	72,653	113,868	-	113,868	34,271	-	34,271	220,792
Net assets at beginning of year	<u>22,306</u>	<u>86,024</u>	<u>108,330</u>	<u>35,068</u>	<u>-</u>	<u>35,068</u>	<u>(16,787)</u>	<u>-</u>	<u>(16,787)</u>	<u>126,611</u>
Net assets at end of year	<u>\$ 53,421</u>	<u>\$ 127,562</u>	<u>\$ 180,983</u>	<u>\$ 148,936</u>	<u>\$ -</u>	<u>\$ 148,936</u>	<u>\$ 17,484</u>	<u>\$ -</u>	<u>\$ 17,484</u>	<u>\$ 347,403</u>

CONNECTICUT COURT APPOINTED SPECIAL ADVOCATES, INC.,
 COURT APPOINTED SPECIAL ADVOCATES OF SOUTHERN CONNECTICUT, INC. AND
 COURT APPOINTED SPECIAL ADVOCATES OF NORTHERN CONNECTICUT, INC.

Combining Statement of Functional Expenses

Year ended December 31, 2021

	Connecticut Court Appointed Special Advocates, Inc.			Court Appointed Special Advocates of Southern Connecticut, Inc			Court Appointed Special Advocates of Northern Connecticut, Inc.			Combined Total
	Program	Management and General	Total	Program	Management and General	Total	Program	Management and General	Total	
Salaries and benefits	\$ 90,091	\$ 22,523	\$ 112,614	\$ 40,367	\$ 10,092	\$ 50,459	\$ 20,386	\$ 5,096	\$ 25,482	\$ 188,555
Marketing	88,000	1,425	89,425	-	165	165	-	-	-	89,590
Contract labor	-	33,020	33,020	-	-	-	-	-	-	33,020
Occupancy	698	175	873	9,062	2,266	11,328	1,432	358	1,790	13,991
Miscellaneous	-	171	171	3,067	2,154	5,221	-	5,467	5,467	10,859
Insurance	-	3,179	3,179	-	4,081	4,081	-	209	209	7,469
Professional fees	-	3,420	3,420	-	584	584	-	323	323	4,327
Office supplies	1,049	262	1,311	1,269	317	1,586	-	-	-	2,897
Utilities	366	91	457	842	210	1,052	-	-	-	1,509
Payroll processing fees	-	600	600	-	318	318	-	273	273	1,191
Depreciation	-	-	-	-	374	374	-	367	367	741
Bank fees	137	34	171	173	43	216	68	17	85	472
Dues and subscriptions	-	-	-	340	85	425	-	-	-	425
Interest	-	11	11	-	-	-	-	-	-	11
Total expenses	\$ 180,341	\$ 64,911	\$ 245,252	\$ 55,120	\$ 20,689	\$ 75,809	\$ 21,886	\$ 12,110	\$ 33,996	\$ 355,057