

**Court Appointed Special Advocates  
of Travis County**

Financial Statements  
and Independent Auditors' Report  
for the years ended December 31, 2021 and 2020

# Court Appointed Special Advocates of Travis County

## Table of Contents

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	Page
<b>Independent Auditors' Report</b>	1
<b>Financial Statements:</b>	
Statements of Financial Position as of December 31, 2021 and 2020	3
Statement of Activities for the year ended December 31, 2021	4
Statement of Activities for the year ended December 31, 2020	5
Statement of Functional Expenses for the year ended December 31, 2021	6
Statement of Functional Expenses for the year ended December 31, 2020	7
Statements of Cash Flows for the years ended December 31, 2021 and 2020	8
Notes to Financial Statements for the years ended December 31, 2021 and 2020	9

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**Independent Auditors' Report**

To the Board of Directors of  
Court Appointed Special Advocates of Travis County:

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the financial statements of Court Appointed Special Advocates of Travis County, which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, of functional expenses, and of cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Court Appointed Special Advocates of Travis County as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Court Appointed Special Advocates of Travis County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of 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.

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 Court Appointed Special Advocates of Travis County's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

***Auditors' 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 auditors' 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 and *Government 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.

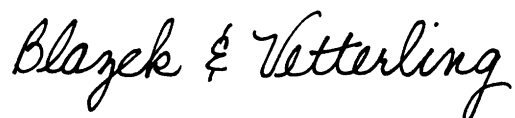
In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- 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 Court Appointed Special Advocates of Travis County'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 Court Appointed Special Advocates of Travis County's ability to continue as a going concern for a reasonable period of time.

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 Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2022 on our consideration of the Court Appointed Special Advocates of Travis County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court Appointed Special Advocates of Travis County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court Appointed Special Advocates of Travis County's internal control over financial reporting and compliance.



May 24, 2022

## Court Appointed Special Advocates of Travis County

Statements of Financial Position as of December 31, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
ASSETS		
Cash	\$ 3,722,656	\$ 3,207,394
Contributions receivable:		
Government grants	385,712	380,590
Other		50,000
Prepaid expenses and other assets	252,016	293,124
Interest in pooled investments (Note 3)	153,803	130,896
Property and equipment, net (Note 4)	<u>112,535</u>	<u>29,470</u>
TOTAL ASSETS	<u>\$ 4,626,722</u>	<u>\$ 4,091,474</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 57,210	\$ 50,287
Accrued benefits payable	81,708	65,827
Deferred special event revenue	<u>111,165</u>	<u>95,687</u>
Total liabilities	<u>250,083</u>	<u>211,801</u>
Commitments and contingencies (Notes 8 and 9)		
Net assets:		
Without donor restrictions (Notes 5 and 7)	4,222,992	3,732,603
With donor restrictions (Note 6)	<u>153,647</u>	<u>147,070</u>
Total net assets	<u>4,376,639</u>	<u>3,879,673</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,626,722</u>	<u>\$ 4,091,474</u>

See accompanying notes to financial statements.

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## Court Appointed Special Advocates of Travis County

Statement of Activities for the year ended December 31, 2021

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	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions:			
Government grants ( <i>Note 8</i> )		\$ 2,304,781	\$ 2,304,781
Foundation grants	\$ 1,377,232	325,000	1,702,232
Other	1,716,236		1,716,236
Special events	1,031,065		1,031,065
Direct donor benefit costs	(196,394)		(196,394)
Net investment return	<u>25,169</u>		<u>25,169</u>
Total revenue	3,953,308	2,629,781	6,583,089
Net assets released from restrictions:			
Program expenditures	<u>2,623,204</u>	<u>(2,623,204)</u>	
Total	<u>6,576,512</u>	<u>6,577</u>	<u>6,583,089</u>
EXPENSES:			
Program	4,998,155		4,998,155
Management and general	404,679		404,679
Fundraising	<u>683,289</u>		<u>683,289</u>
Total expenses	<u>6,086,123</u>		<u>6,086,123</u>
CHANGES IN NET ASSETS	490,389	6,577	496,966
Net assets, beginning of year	<u>3,732,603</u>	<u>147,070</u>	<u>3,879,673</u>
Net assets, end of year	<u>\$ 4,222,992</u>	<u>\$ 153,647</u>	<u>\$ 4,376,639</u>

*See accompanying notes to financial statements.*

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## Court Appointed Special Advocates of Travis County

Statement of Activities for the year ended December 31, 2020

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	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE:			
Contributions:			
Government grants <i>(Note 8)</i>		\$ 2,267,499	\$ 2,267,499
Foundation grants	\$ 1,566,892	250,500	1,817,392
Other	1,135,340	200,000	1,335,340
Special events	1,671,757		1,671,757
Direct donor benefit costs	(308,321)		(308,321)
Net investment return	<u>15,870</u>	<u>          </u>	<u>15,870</u>
Total revenue	4,081,538	2,717,999	6,799,537
Net assets released from restrictions:			
Program expenditures	<u>2,669,593</u>	<u>(2,669,593)</u>	<u>          </u>
Total	<u>6,751,131</u>	<u>48,406</u>	<u>6,799,537</u>
EXPENSES:			
Program	4,294,600		4,294,600
Management and general	353,412		353,412
Fundraising	<u>660,930</u>		<u>660,930</u>
Total expenses	<u>5,308,942</u>		<u>5,308,942</u>
CHANGES IN NET ASSETS	1,442,189	48,406	1,490,595
Net assets, beginning of year	<u>2,290,414</u>	<u>98,664</u>	<u>2,389,078</u>
Net assets, end of year	<u>\$ 3,732,603</u>	<u>\$ 147,070</u>	<u>\$ 3,879,673</u>

*See accompanying notes to financial statements.*

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## Court Appointed Special Advocates of Travis County

Statement of Functional Expenses for the year ended December 31, 2021

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	<u>PROGRAM</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
Salaries and benefits	\$ 4,081,613	\$ 305,938	\$ 491,843	\$ 4,879,394
Rent and utilities	296,321	22,211	35,707	354,239
Marketing	177,260	8,616	20,953	206,829
Computer supplies and support	166,201	7,938	12,762	186,901
Professional fees	14,829	43,316	56,222	114,367
Client assistance	66,718			66,718
Travel	50,280	3,769	6,770	60,819
Insurance	45,453	3,407	5,477	54,337
Printing and publications	12,143	910	17,435	30,488
Dues and subscriptions	19,199	1,439	2,314	22,952
Training	16,346	480	771	17,597
Bank and credit card fees		2,134	14,920	17,054
Supplies	4,152	292	10,575	15,019
Depreciation	10,890	1,475	2,371	14,736
Equipment rental and maintenance	10,323	774	1,244	12,341
Telephone	8,804	660	1,061	10,525
Postage and shipping	5,587	419	673	6,679
Other	<u>12,036</u>	<u>901</u>	<u>2,191</u>	<u>15,128</u>
Total expenses	<u>\$ 4,998,155</u>	<u>\$ 404,679</u>	<u>\$ 683,289</u>	6,086,123
Direct donor benefit costs				<u>196,394</u>
Total				<u>\$ 6,282,517</u>

*See accompanying notes to financial statements.*

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## Court Appointed Special Advocates of Travis County

### Statement of Functional Expenses for the year ended December 31, 2020

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	<u>PROGRAM</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
Salaries and benefits	\$ 3,545,760	\$ 268,235	\$ 522,265	\$ 4,336,260
Rent and utilities	287,274	21,357	40,503	349,134
Marketing	123,910	1,030	16,439	141,379
Computer supplies and support	77,870	5,789	10,979	94,638
Professional fees	17,884	43,022	2,959	63,865
Client assistance	43,774			43,774
Travel	34,816	2,588	6,322	43,726
Insurance	42,195	3,137	5,949	51,281
Printing and publications	2,785	108	11,736	14,629
Dues and subscriptions	19,816	1,473	2,794	24,083
Training	34,705	1,640	3,109	39,454
Bank and credit card fees		291	21,528	21,819
Supplies	16,161	1,201	5,354	22,716
Depreciation	14,561	1,082	2,053	17,696
Equipment rental and maintenance	9,501	706	1,340	11,547
Telephone	8,920	663	1,258	10,841
Postage and shipping	4,642	345	655	5,642
Other	<u>10,026</u>	<u>745</u>	<u>5,687</u>	<u>16,458</u>
Total expenses	<u>\$ 4,294,600</u>	<u>\$ 353,412</u>	<u>\$ 660,930</u>	5,308,942
Direct donor benefit costs				<u>308,321</u>
Total				<u>\$ 5,617,263</u>

*See accompanying notes to financial statements.*

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## Court Appointed Special Advocates of Travis County

### Statements of Cash Flows for the years ended December 31, 2021 and 2020

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	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ 496,966	\$ 1,490,595
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	14,736	17,696
Change in interest in pooled investments	(21,578)	(12,915)
Changes in operating assets and liabilities:		
Contributions receivable	44,878	(41,885)
Prepaid expenses and other assets	41,108	(105,292)
Accounts payable and accrued expenses	22,804	(14,274)
Deferred special event revenue	<u>15,478</u>	<u>(105,551)</u>
Net cash provided by operating activities	<u>614,392</u>	<u>1,228,374</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of investments	(1,329)	
Purchase of property and equipment	<u>(97,801)</u>	
Net cash used by investing activities	<u>(99,130)</u>	
NET CHANGE IN CASH	515,262	1,228,374
Cash, beginning of year	<u>3,207,394</u>	<u>1,979,020</u>
Cash, end of year	<u>\$ 3,722,656</u>	<u>\$ 3,207,394</u>
<i>Supplemental disclosure of cash flow information:</i>		
Proceeds from contributions of marketable securities included in operating activities	\$927,388	\$421,957

See accompanying notes to financial statements.

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# Court Appointed Special Advocates of Travis County

Notes to Financial Statements for the years ended December 31, 2021 and 2020

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## NOTE 1 – ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization – Court Appointed Special Advocates of Travis County (CASA), a Texas nonprofit corporation, was established in May 1985. CASA promotes and protects the best interest of children who have been abused or neglected, by training volunteers to advocate for them in courts, in schools and in the community to help them find safe, permanent and loving homes.

Federal income tax status – CASA is exempt from federal income tax under §501(c)(3) of the Internal Revenue Code and is classified as a public charity under §509(a)(1) and §170(b)(1)(A)(vi).

Cash – CASA utilizes an Expanded Bank Deposit Sweep program whereby balances are held in multiple banks in increments of approximately \$250,000 for purposes of coverage under the Federal Deposit Insurance Corporation (FDIC) program. Participating banks reserve the right to require seven days' prior notice of withdrawal. However, bank deposits totaling approximately \$1,965,000 at December 31, 2021 are not covered by the Expanded Bank Deposit Sweep program and exceed the federally insured limit per depositor per institution.

Contributions receivable that are expected to be collected within one year are reported at net realizable value. Amounts expected to be collected in more than one year are discounted to estimate the present value of future cash flows. Discounts are computed using risk-free interest rates applicable to the years in which promises are received. Amortization of discounts is included in contributions revenue. An allowance for uncollectable receivables is provided when it is believed balances may not be collected in full. The adequacy of the allowance at the end of each period is determined using a combination of historical loss experience and donor by donor analysis of balances. At December 31, 2021, all contributions receivable are due within one year.

Interest in pooled investments is reported at fair value. Changes in fair value of the interest of these pooled investments are included in net investment return.

Property and equipment is reported at cost, if purchased, or at fair value at the date of gift, if donated. Depreciation is calculated using the straight-line method over estimated useful lives of 3 to 7 years. CASA capitalizes additions and improvements that have a tangible future economic life and cost of more than \$2,000.

Net asset classification – Net assets, revenue, gains, and losses are classified based on the existence or absence of donor-imposed restrictions, as follows:

- *Net assets without donor restrictions* are not subject to donor-imposed restrictions even though their use may be limited in other respects such as by contract or board designation.
- *Net assets with donor restrictions* are subject to donor-imposed restrictions. Restrictions may be temporary in nature, such as those that will be met by the passage of time or used for a purpose specified by the donor, or may be perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Net assets are released from restrictions when the stipulated time has elapsed, or purpose has been fulfilled, or both.

Contributions are recognized as revenue at fair value when an unconditional commitment is received from the donor. Contributions received with donor stipulations that limit their use are classified as *with donor restrictions*. Conditional contributions are subject to one or more barriers that must be overcome before CASA is entitled to receive or retain funding. Conditional contributions are recognized as revenue at fair value when the conditions have been met. A portion of CASA's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when CASA has incurred expenditures in compliance with specific contract or grant provisions. CASA received cost-reimbursable conditional grants of approximately \$1,400,000 that have not been recognized at December 31, 2021 because qualifying expenditures have not been incurred. At December 31, 2021, CASA has \$868,000 of intents to give from two foundations that will be recognized in future years.

Special events revenue is recognized when the event occurs. Direct donor benefit costs provided at special events represent the cost of goods and services provided to the attendees of an event. Deferred fundraising event revenue represents payments received for events scheduled to occur during the following fiscal year.

Functional allocation of expenses – Expenses are reported by their functional classification. Program services are the direct conduct or supervision of activities that fulfill the purposes for which the organization exists. Fundraising activities include the solicitation of contributions of money, securities, materials, facilities, other assets, and time. Management and general activities are not directly identifiable with specific program or fundraising activities. Expenses that are attributable to more than one activity are allocated among the activities benefitted. Salaries and related costs are allocated on the basis of estimated time and effort expended. All other allocable costs are allocated based on salary allocation.

Estimates – Management must make estimates and assumptions to prepare financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, the amounts reported as revenue and expenses, and the allocation of expenses among various functions. Actual results could vary from the estimates that were used.

Recent financial accounting pronouncements – In February 2016, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*. Under this ASU, a lessee should recognize in the statement of financial position a lease liability and a lease asset representing its right to use the underlying asset for the term of the lease for both finance and operating leases. An entity may make an accounting policy election not to recognize lease assets and lease liabilities for leases with a term of 12 months or less. Recognition, measurement and presentation of expenses and cash flows arising from a lease by a lessee have not changed significantly. Qualitative and quantitative disclosures are required by lessees and lessors to enable users of financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. CASA is required to adopt this ASU for fiscal year ending December 31, 2022. Upon adoption, management expects to recognize lease commitments as both a right of use asset and a lease liability in the statement of financial position for commitments that are currently only disclosed in the financial statements.

ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, will require contributed nonfinancial assets to be presented as a separate line item in the statement of activities, apart from contributions of cash and other financial assets, and will require disclosure about the measurement and use of types of contributed nonfinancial assets. The ASU will be effective for years beginning after June 15, 2021 and requires retrospective application. CASA is required to adopt this ASU for fiscal year ending December 31, 2022.

## NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of December 31 comprise the following:

	<u>2021</u>	<u>2020</u>
Financial assets:		
Cash	\$ 3,722,656	\$ 3,207,394
Contributions receivable	385,712	430,590
Interest in pooled investments	<u>153,803</u>	<u>130,896</u>
Total financial assets	4,262,171	3,768,880
Less financial assets not available for general expenditure:		
Board-designated endowment investments	(153,803)	(130,896)
Board-designated operating reserve	(1,500,000)	(1,500,000)
Cash restricted for capital additions	<u>(7,354)</u>	<u>(7,352)</u>
Total financial assets available for general expenditure	<u>\$ 2,601,014</u>	<u>\$ 2,130,632</u>

For purposes of analyzing resources available to meet general expenditures over a 12-month period, CASA considers all expenditures related to its mission and ongoing activities of recruiting, screening, training and supervising volunteers to serve as court-appointed advocates, as well as all expenditures made toward functions that support those activities, to be general expenditures.

The Chief Executive Officer is authorized by the Board of Directors to access and withdraw funds from the reserve account necessary to meet emergency needs, including but not limited to, an operating shortfall affecting payroll, rent or other essential items due to timing of grant payments, unexpected or unavoidable losses in anticipated funding, or other emergencies.

## NOTE 3 – INVESTMENTS

CASA holds an interest in pooled investments managed by Austin Community Foundation (ACF), which allows CASA to invest in a large portfolio of assets with many other investors. Such pooled investments are considered a Level 3 investment because pricing inputs are not observable. The interest in assets of ACF is valued at the fair value as provided by ACF, based on the fair value of the underlying investments.

Changes in the fair value of ACF assets consist of the following:

Balance at January 1, 2020	\$ 117,981
Purchases	999
Net appreciation in fair value of interest in assets of ACF	<u>11,916</u>
Balance at December 31, 2020	130,896
Purchases	1,329
Net appreciation in fair value of interest in assets of ACF	<u>21,578</u>
Balance at December 31, 2021	<u>\$ 153,803</u>

#### NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>2021</u>	<u>2020</u>
Furniture and fixtures	\$ 93,995	\$ 93,995
Computer equipment	19,604	19,604
Leasehold improvements	17,840	17,840
Software	15,916	15,916
Software development in progress	<u>97,800</u>	<u>          </u>
Total property and equipment, at cost	245,155	147,355
Accumulated depreciation	<u>(132,620)</u>	<u>(117,885)</u>
Property and equipment, net	<u>\$ 112,535</u>	<u>\$ 29,470</u>

#### NOTE 5 – NET ASSETS WITHOUT DONOR RESTRICTIONS

Net assets without donor restrictions consist of the following:

	<u>2021</u>	<u>2020</u>
Undesignated	\$ 2,456,654	\$ 2,072,237
Property and equipment, net	112,535	29,470
Board-designated endowment	153,803	130,896
Board-designated operating reserve	<u>1,500,000</u>	<u>1,500,000</u>
Total net assets without donor restrictions	<u>\$ 4,222,992</u>	<u>\$ 3,732,603</u>

#### NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted as follows:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose:		
Data management system	\$ 64,703	
Teen advocacy and permanency project	26,179	\$ 78,695
Advocacy program manager	23,884	29,166
Child Advocacy Specialist	21,529	22,206
Technical equipment	10,000	
Capital expenditures	7,352	7,352
Client assistance	<u>          </u>	<u>9,651</u>
Total net assets with donor restrictions	<u>\$ 153,647</u>	<u>\$ 147,070</u>

## NOTE 7 – ENDOWMENT FUNDS

CASA's endowment consists of a board-designated fund to support programs and is invested at ACF.

### Return Objective and Risk Parameters

The current investment policy and investment objective of CASA is preservation of capital while maintaining an investment yield reasonable for the current environment. The investment pool is a diversified portfolio of fixed income, large cap, small cap and international and alternative strategy investment vehicles which are managed by investment managers. These assets are intended to maximize the investment yield at the lowest level of risk.

### Spending Policy

The spending policy allows a maximum of up to 4% of the 20-quarter average of the endowment to be available for distribution.

Changes in endowment net assets are as follows:

	<u>BOARD- DESIGNATED ENDOWMENT</u>
Endowment net assets, January 1, 2020	\$ 117,981
Additions	999
Net investment return	<u>11,916</u>
Endowment net assets, December 31, 2020	130,896
Additions	1,329
Net investment return	<u>21,578</u>
Endowment net assets, December 31, 2021	<u>\$ 153,803</u>

## NOTE 8 – GOVERNMENT GRANTS

Government grant contributions were recognized from the following sources:

	<u>2021</u>	<u>2020</u>
U. S. Department of Justice	\$ 1,400,742	\$ 1,322,177
Texas Health and Human Services Commission	602,251	619,025
Travis County	113,461	110,118
U. S. Department of Health and Human Services	83,188	105,308
City of Austin	44,334	44,496
Texas Office of Attorney General	42,622	42,107
Other	<u>18,183</u>	<u>24,268</u>
Total government grant contributions	<u>\$ 2,304,781</u>	<u>\$ 2,267,499</u>

CASA receives government grants that require fulfillment of certain conditions as set forth in the grant contracts and are subject to review and audit by the awarding agencies. Such reviews and audits could result in the discovery of unallowable activities and unallowable costs. Consequently, any of the funding sources may, at their discretion, request reimbursement for expenses or return of funds as a result of noncompliance by CASA with the terms of the contracts. Management believes such disallowances, if any, would not be material to CASA's financial position or changes in net assets.

#### **NOTE 9 – OPERATING LEASES**

CASA leases office space and software under non-cancelable leases. Future minimum lease commitments are as follows:

2022	\$ 352,307
2023	359,093
2024	365,879
2025	<u>91,611</u>
Total	<u>\$ 1,168,890</u>

#### **NOTE 10 – RETIREMENT PLAN**

Substantially all employees of CASA are covered by a Simplified Employee Pension defined contribution plan. Employees are eligible to participate in the plan after one year of service if they are at least 21 years of age. CASA contributes 5% of each eligible employee's salary. CASA contributed \$151,221 to the plan during 2021 and \$152,577 to the plan during 2020.

#### **NOTE 11 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through May 24, 2022, which is the date that the financial statements were available for issuance. As a result of this evaluation, no events were identified that are required to be disclosed or would have a material impact on reported net assets or changes in net assets.

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