

Inspection Copy

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

B Check if applicable:	C Name of organization CASA OF ST LOUIS Doing business as	D Employer identification number 43-1807059
Address change Name change Initial return Final return/terminated Amended return Application pending	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 105 SOUTH CENTRAL AVENUE	E Telephone number 314-615-4421
	City or town, state or province, country, and ZIP or foreign postal code SAINT LOUIS, MO 63105	G Gross receipts \$ 2,060,899.
	F Name and address of principal officer: JENNIFER HOWARD SAME AS C ABOVE	H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527	H(c) Group exemption number ▶
	J Website: ▶ WWW.STLCASA.ORG	
	K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶	L Year of formation: 1998 M State of legal domicile: MO

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: ADVOCATE FOR ABUSED AND NEGLECTED CHILDREN IN ST. LOUIS		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	23
	6	Total number of volunteers (estimate if necessary)	6	288
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	1,510,475.
9		Program service revenue (Part VIII, line 2g)	72,289.	13,007.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,173.	2,509.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,844.	21,653.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,603,781.	2,056,256.
13		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14		Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,608,226.	1,370,099.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 191,800.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	399,813.	235,129.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,008,039.	1,605,228.
	19	Revenue less expenses. Subtract line 18 from line 12	-404,258.	451,028.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,543,818.	2,011,692.
	21	Total liabilities (Part X, line 26)	474,786.	487,675.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,069,032.	1,524,017.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer JENNIFER HOWARD, EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name ROGER G. TOENNIES, CPA	Preparer's signature <i>Roger G Toennies</i>
	Firm's name ▶ SCHMERSAHL TRELOAR & COMPANY PC	Date 04/28/22
	Firm's address ▶ 10805 SUNSET OFFICE DRIVE, SUITE 400 SAINT LOUIS, MO 63127-1028	Check if self-employed <input type="checkbox"/> PTIN P00019708
		Firm's EIN ▶ 43-1540459 Phone no. (314) 966-2727

May the IRS discuss this return with the preparer shown above? See instructions Yes No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
CASA OF ST. LOUIS ADVOCATES FOR ABUSED AND NEGLECTED CHILDREN AND YOUTH IN ST. LOUIS BY REPRESENTING THEIR BEST INTERESTS IN COURT AND IN THE COMMUNITY. OUR VISION IS THAT EVERY CHILD LIVES IN A SAFE PERMENENT HOME AND HAS THE OPPORTUNITY TO THRIVE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 1,182,030. including grants of \$ _____) (Revenue \$ 13,007.)
CASA OF ST. LOUIS INTEGRATES A COURT APPOINTED SPECIAL ADVOCATE (CASA) PROGRAM WITH LEGAL ADVOCATES FOR CHILDREN AND YOUTH, A CHILDREN'S LAW OFFICE, TEAMS OF CHILD ADVOCATES, INCLUDING WELL-TRAINED CASA VOLUNTEERS, CHILD ADVOCACY ATTORNEYS AND SOCIAL SERVICE PROFESSIONALS GIVE CHILDREN A VOICE AS THEIR FUTURES ARE DECIDED, WHILE WORKING TOWARD A SAFE, PERMANENT HOME. CASA OF ST. LOUIS CHILD ADVOCATES HELP IDENTIFY, EXPEDITE AND MONITOR THE HEALTHY, MENTAL HEALTH, AND EDUCATIONAL SERVICES OUR CHILDREN DESPERATELY NEED. THIS YEAR 288 CASA VOLUNTEERS DONATED 34,560 HOURS OF SERVICES TO 943 ABUSED AND NEGLECTED CHILDREN IN ST. LOUIS FOSTER CARE. THE PASSIONATE TEAMS OF ADVOCATES PROVIDE LEGAL REPRESENTATION AND SOCIAL ADVOCACY TO ENSURE CHILD VICTIMS CAN HEAL, THRIVE AND FIND A FOREVER FAMILY.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **1,182,030.**

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Part IV Checklist of Required Schedules

		Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	2	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		X

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Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	8	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	23	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? <i>If "Yes," see instructions and file Form 4720, Schedule N.</i>	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>	16		X

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	15		
b Enter the number of voting members included on line 1a, above, who are independent	1b	15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9			X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a			X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.				
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a		X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c		X	
13 Did the organization have a written whistleblower policy?	13		X	
14 Did the organization have a written document retention and destruction policy?	14		X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				
a The organization's CEO, Executive Director, or top management official	15a		X	
b Other officers or key employees of the organization	15b		X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).				
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a			X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶
JENNIFER HOWARD - 314-615-2912
105 S. CENTRAL AVE., ST. LOUIS, MO 63105

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AMI BOEHLJE BOARD MEMBER	0.50	X						0.	0.	0.
(2) PATRICK DOGAN BOARD MEMBER	0.50	X						0.	0.	0.
(3) KATIE KEARINS BOARD MEMBER	0.50	X						0.	0.	0.
(4) KERRIN M. KOWACH BOARD MEMBER	0.50	X						0.	0.	0.
(5) APRIL LADNER BOARD MEMBER	0.50	X						0.	0.	0.
(6) STEPHANIE SACHS BOARD MEMBER	0.50	X						0.	0.	0.
(7) SHARIE MCLAFFERTY BOARD MEMBER	0.50	X						0.	0.	0.
(8) SOUMITRA SURANGE BOARD MEMBER	0.50	X						0.	0.	0.
(9) CINDY MURDOCH BOARD MEMBER	0.50	X						0.	0.	0.
(10) AAMIR QAMRUDDIN BOARD MEMBER	0.50	X						0.	0.	0.
(11) KATIES RICKS BOARD MEMBER	0.50	X						0.	0.	0.
(12) SCOTT LARSON BOARD MEMBER	0.50	X						0.	0.	0.
(13) AMY RUIZ SECRETARY	0.50	X		X				0.	0.	0.
(14) BOB RING TREASURER	0.50	X		X				0.	0.	0.
(15) KIMBERLEY VUITEL CHAIR	0.50	X		X				0.	0.	0.
(16) JENNFIER HOWARD EXECUTIVE DIRECTOR	50.00			X				97,371.	0.	6,039.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position <small>(do not check more than one box, unless person is both an officer and a director/trustee)</small>						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							97,371.	0.	6,039.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							97,371.	0.	6,039.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0

		Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 97,331.				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 1,253,984.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f 667,772.				
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f	▶ 2,019,087.				
	Program Service Revenue	2 a <u>GUARDIAN AD LITEM FEES</u>				
b _____						
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f		▶ 13,007.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 2,509.			2,509.	
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	6a	(i) Real (ii) Personal			
		b Less: rental expenses ...	6b			
		c Rental income or (loss)	6c			
	d Net rental income or (loss)	▶				
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other			
		b Less: cost or other basis and sales expenses	7b			
		c Gain or (loss)	7c			
	d Net gain or (loss)	▶				
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a	26,296.			
		b Less: direct expenses	8b	4,643.		
		c Net income or (loss) from fundraising events	▶ 21,653.			21,653.
9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory	▶				
Miscellaneous Revenue	11 a _____	Business Code				
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d	▶				
12 Total revenue. See instructions	▶ 2,056,256.	13,007.	0.	24,162.		

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	103,409.	81,049.	9,449.	12,911.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,045,481.	820,723.	94,019.	130,739.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	131,273.	100,242.	15,063.	15,968.
10 Payroll taxes	89,936.	70,465.	8,147.	11,324.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	65,597.		65,597.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	66,258.	29,763.	32,763.	3,732.
12 Advertising and promotion	458.	383.	31.	44.
13 Office expenses	29,788.	21,160.	1,246.	7,382.
14 Information technology				
15 Royalties				
16 Occupancy	8,269.	8,269.		
17 Travel	3,231.	2,819.	187.	225.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	9,166.	8,603.	24.	539.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,975.	10,970.	1,257.	1,748.
23 Insurance	15,066.	12,719.	988.	1,359.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UTILITIES/TELEPHONE	12,844.	10,704.	1,034.	1,106.
b OTHER EXPENSE	4,841.	1,679.	899.	2,263.
c POSTAGE	4,201.	1,197.	544.	2,460.
d PUBLICATIONS AND MEMBER	1,435.	1,285.	150.	0.
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	1,605,228.	1,182,030.	231,398.	191,800.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	784,275.	1	1,320,869.
	2 Savings and temporary cash investments	103,965.	2	137,966.
	3 Pledges and grants receivable, net	609,832.	3	523,399.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	9,267.	9	6,953.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	187,650.		
	b Less: accumulated depreciation	165,145.	10c	22,505.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,543,818.	16	2,011,692.	
Liabilities	17 Accounts payable and accrued expenses	148,786.	17	161,630.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	326,000.	23	326,045.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	474,786.	26	487,675.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	528,530.	27	1,091,176.
	28 Net assets with donor restrictions	540,502.	28	432,841.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,069,032.	32	1,524,017.
	33 Total liabilities and net assets/fund balances	1,543,818.	33	2,011,692.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,056,256.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,605,228.
3	Revenue less expenses. Subtract line 2 from line 1	3	451,028.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,069,032.
5	Net unrealized gains (losses) on investments	5	3,957.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,524,017.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b		

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SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

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Name of the organization <p style="text-align: center; margin: 0;">CASA OF ST LOUIS</p>	Employer identification number <p style="text-align: center; margin: 0;">43-1807059</p>
--	--

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1563005.	2159553.	1920695.	1510475.	2019087.	9172815.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	88,416.	94,138.	101,556.	72,289.	13,007.	369,406.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge	95,400.	90,000.	90,000.	90,000.	90,000.	455,400.
6 Total. Add lines 1 through 5	1746821.	2343691.	2112251.	1672764.	2122094.	9997621.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	147,741.	655,391.	300,298.	52,945.	99,385.	1255760.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	65,157.	47,664.	54,788.	64,684.		232,293.
c Add lines 7a and 7b	212,898.	703,055.	355,086.	117,629.	99,385.	1488053.
8 Public support. (Subtract line 7c from line 6.)						8509568.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6	1746821.	2343691.	2112251.	1672764.	2122094.	9997621.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,989.	7,235.	9,083.	3,173.	2,709.	27,189.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	4,989.	7,235.	9,083.	3,173.	2,709.	27,189.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	-33,821.	-27,210.	-29,233.	17,844.	21,653.	-50,767.
13 Total support. (Add lines 9, 10c, 11, and 12.)	1717989.	2323716.	2092101.	1693781.	2146456.	9974043.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	85.32 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	83.94 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	.27 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	.26 %

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

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Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	<input type="checkbox"/>	<input type="checkbox"/>
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	<input type="checkbox"/>	<input type="checkbox"/>
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	<input type="checkbox"/>	<input type="checkbox"/>
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	<input type="checkbox"/>	<input type="checkbox"/>
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	<input type="checkbox"/>	<input type="checkbox"/>
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	<input type="checkbox"/>	<input type="checkbox"/>
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	<input type="checkbox"/>	<input type="checkbox"/>

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Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described in line 11a above?	11b	
c A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a	
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b	
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b	

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2020 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:

MISC REVENUE

2016 AMOUNT: \$ 346.

2017 AMOUNT: \$ 1,090.

2018 AMOUNT: \$ 631.

2019 AMOUNT: \$ 0.

2020 AMOUNT: \$ 0.

FUNDRAISING

2016 AMOUNT: \$ -34,167.

2017 AMOUNT: \$ -28,300.

2018 AMOUNT: \$ -29,864.

2019 AMOUNT: \$ 17,844.

2020 AMOUNT: \$ 21,653.

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

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Name of the organization **CASA OF ST LOUIS** Employer identification number **43-1807059**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- | | |
|---|--|
| <p>a <input type="checkbox"/> Public exhibition</p> <p>b <input type="checkbox"/> Scholarly research</p> <p>c <input type="checkbox"/> Preservation for future generations</p> | <p>d <input type="checkbox"/> Loan or exchange program</p> <p>e <input type="checkbox"/> Other _____</p> |
|---|--|
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ _____ %
- b** Permanent endowment ▶ _____ %
- c** Term endowment ▶ _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | | |
|---|---------------|----|
| | Yes | No |
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		187,650.	165,145.	22,505.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				22,505.

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Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2020

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

Open to Public Inspection

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization <div style="text-align: center; font-weight: bold;">CASA OF ST LOUIS</div>	Employer identification number <div style="text-align: center;">43-1807059</div>
--	---

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|---|---|
| <p>a <input type="checkbox"/> Mail solicitations</p> <p>b <input type="checkbox"/> Internet and email solicitations</p> <p>c <input type="checkbox"/> Phone solicitations</p> <p>d <input type="checkbox"/> In-person solicitations</p> | <p>e <input type="checkbox"/> Solicitation of non-government grants</p> <p>f <input type="checkbox"/> Solicitation of government grants</p> <p>g <input type="checkbox"/> Special fundraising events</p> |
|---|---|

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total				▶		

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
	VARIOUS (event type)	(event type)	(total number)	
Revenue				
1 Gross receipts	26,296.			26,296.
2 Less: Contributions				
3 Gross income (line 1 minus line 2)	26,296.			26,296.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	4,643.			4,643.
10 Direct expense summary. Add lines 4 through 9 in column (d)				4,643.
11 Net income summary. Subtract line 10 from line 3, column (d)				21,653.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

Inspection Copy

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Inspection Copy

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

CASA OF ST LOUIS

Employer identification number

43-1807059

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT COPY OF FORM 990 IS REVIEWED BY THE BOARD FINANCE COMMITTEE.

PROPOSED CHANGES, IF ANY, ARE DISCUSSED AND INCORPORATED INTO FORM 990. THE
RETURN IS THEN MADE AVAILABLE TO THE FULL BOARD OF DIRECTORS PRIOR TO
SUBMISSION TO IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION HAS INCORPORATED A PROCESS INTO ITS GOVERNING BODY
POLICIES AND PROCEDURES TO PROVIDE FOR ANNUAL DISCLOSURE OF CONFLICTS AND
ASSIST THE ORGNAIZATION IN MONITORING AND ENFORCING THE CONFLICT OF
INTEREST POLICY.

FORM 990, PART VI, SECTION B, LINE 15:

THE PROCESS FOR DETERMINE COMPENSATION FOR THE EXECUTIVE DIRECTOR INCLUDED
A REVIEW AND APPROVAL BY INDEPENDENT PERSONS, UPON RECOMMENDATIONS BY THE
SEARCH COMMITTEE, THE BOARD OF DIRECTORS APPROVED THE COMPENSATION PACKAGE.

FORM 990, PART VI, SECTION C, LINE 19:

REQUESTS FOR THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST
POLICY, AND FINANCIAL STATEMENTS WILL BE HANDLED ON A CASE BY CASE BASIS.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION HAS A FINANCE COMMITTEE WHICH IS RESPONSIBLE FOR
OVERSEEING THE AUDIT OF THE ORGANIZATION AND THE SELECTION OF THE
INDEPENDENT ACCOUNTANT, THESE PROCESSES HAVE NOT CHANGED FROM THE PRIOR
YEAR.

CASA OF ST. LOUIS
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED
JUNE 30, 2021 AND 2020

CASA of St. Louis

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
CASA of St. Louis
St. Louis, Missouri

We have audited the accompanying financial statements of CASA of St. Louis (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of St. Louis as of June 30, 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.

Schmersahl Treloar & Co.

St. Louis, Missouri
October 18, 2021

FINANCIAL STATEMENTS

CASA of St Louis
STATEMENTS OF FINANCIAL POSITION

ASSETS		June 30,	
	2021	2020	
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,320,869	\$ 784,275	
Grants receivable	449,608	385,832	
Prepaid expenses and other assets	<u>6,953</u>	<u>9,267</u>	
Total Current Assets	1,777,430	1,179,374	
GRANTS RECEIVABLE, NONCURRENT	73,791	224,000	
INVESTMENTS	137,966	103,965	
PROPERTY AND EQUIPMENT, NET	<u>22,505</u>	<u>36,479</u>	
TOTAL ASSETS	<u>\$ 2,011,692</u>	<u>\$ 1,543,818</u>	
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 14,946	\$ 17,091	
Accrued expenses	<u>146,684</u>	<u>131,695</u>	
Total Current Liabilities	161,630	148,786	
NOTE PAYABLE (Note E)	<u>326,045</u>	<u>326,000</u>	
Total Liabilities	<u>487,675</u>	<u>474,786</u>	
NET ASSETS			
Without donor restrictions			
Undesignated	<u>1,091,176</u>	<u>528,530</u>	
With donor restrictions			
Time restricted for future periods	355,955	540,502	
Purpose restrictions	<u>76,886</u>	<u>-</u>	
Total Net Assets with Donor Restrictions	<u>432,841</u>	<u>540,502</u>	
Total Net Assets	<u>1,524,017</u>	<u>1,069,032</u>	
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,011,692</u>	<u>\$ 1,543,818</u>	

See accompanying notes to financial statements

CASA of St. Louis
STATEMENTS OF ACTIVITIES

	Year Ended June 30, 2021			Year Ended June 30, 2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE						
Contributions	\$ 627,843	\$ 137,261	\$ 765,104	\$ 519,841	\$ 75,684	\$ 595,525
Grants	864,275	63,709	927,984	831,742	66,818	898,560
Paycheck Protection Program Grant (Note E)	326,000	-	326,000			
Program income	13,007	-	13,007	72,289	-	72,289
Special events, net cost of direct benefits to donors of \$4,643 and \$29,935 for the years ended June 30, 2021 and 2020, respectively	21,653	-	21,653	17,844	-	17,844
In-kind contributions	91,202	-	91,202	106,390	-	106,390
Investment return, net of fees	6,465	-	6,465	422	-	422
Net assets released from program and time restrictions	308,631	(308,631)	-	284,002	(284,002)	-
Total Support and Revenue	<u>2,259,076</u>	<u>(107,661)</u>	<u>2,151,415</u>	<u>1,832,530</u>	<u>(141,500)</u>	<u>1,691,030</u>
EXPENSES						
Program	1,253,626	-	1,253,626	1,546,644	-	1,546,644
Management and general	239,600	-	239,600	240,149	-	240,149
Fundraising	203,204	-	203,204	311,246	-	311,246
Total Expenses	<u>1,696,430</u>	<u>-</u>	<u>1,696,430</u>	<u>2,098,039</u>	<u>-</u>	<u>2,098,039</u>
CHANGE IN NET ASSETS	562,646	(107,661)	454,985	(265,509)	(141,500)	(407,009)
NET ASSETS, Beginning of year	<u>528,530</u>	<u>540,502</u>	<u>1,069,032</u>	<u>794,039</u>	<u>682,002</u>	<u>1,476,041</u>
NET ASSETS, End of year	<u>\$ 1,091,176</u>	<u>\$ 432,841</u>	<u>\$ 1,524,017</u>	<u>\$ 528,530</u>	<u>\$ 540,502</u>	<u>\$ 1,069,032</u>

See accompanying notes to financial statements
(4)

CASA of St Louis
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2021

	Program	Management and General	Fund- raising	Cost of Direct Benefits to Donors	Total
EXPENSES					
Salaries and wages	\$ 897,161	\$ 102,775	\$ 142,915	\$ -	\$ 1,142,851
Payroll taxes	70,465	8,147	11,324	-	89,936
Other employee benefits	<u>104,853</u>	<u>15,756</u>	<u>16,703</u>	<u>-</u>	<u>137,312</u>
 Total salaries and related expenses	 1,072,479	 126,678	 170,942	 -	 1,370,099
 Professional fees and contract services	 29,763	 98,360	 3,732	 -	 131,855
In-kind expenses	71,596	8,202	11,405	-	91,203
Supplies	21,160	1,246	7,382	-	29,788
Insurance	12,719	988	1,359	-	15,066
 Depreciation	 10,970	 1,257	 1,748	 -	 13,975
Utilities and telephone	10,704	1,034	1,105	-	12,843
Seminars and conferences	8,603	24	539	-	9,166
Rent	8,269	-	-	-	8,269
 Other	 1,679	 899	 2,263	 -	 4,841
Special events	-	-	-	4,643	4,643
Postage and shipping	1,197	544	2,460	-	4,201
Travel	2,819	187	225	-	3,231
 Publications and memberships	 1,285	 150	 -	 -	 1,435
Advertising	<u>383</u>	<u>31</u>	<u>44</u>	<u>-</u>	<u>458</u>
	1,253,626	239,600	203,204	4,643	1,701,073
Less expenses included with support and revenue on the Statements of Activities					
Cost of direct benefits to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,643)</u>	<u>(4,643)</u>
 Total Expenses	 <u>\$ 1,253,626</u>	 <u>\$ 239,600</u>	 <u>\$ 203,204</u>	 <u>\$ -</u>	 <u>\$ 1,696,430</u>
 Percentage of Total Expenses	 <u>73.8%</u>	 <u>14.2%</u>	 <u>12.0%</u>	 <u>0.0%</u>	 <u>100.0%</u>

See accompanying notes to financial statements

CASA of St Louis
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2020

	Program	Management and General	Fund- raising	Cost of Direct Benefits to Donors	Total
EXPENSES					
Salaries and wages	\$ 1,052,248	\$ 109,096	\$ 163,014	\$ -	\$ 1,324,358
Payroll taxes	82,662	8,296	12,853	-	103,811
Other employee benefits	<u>141,962</u>	<u>16,103</u>	<u>21,992</u>	<u>-</u>	<u>180,057</u>
 Total salaries and related expenses	 1,276,872	 133,495	 197,859	 -	 1,608,226
 Professional fees and contract services	 66,705	 79,603	 64,535	 -	 210,843
In-kind expenses	87,898	7,414	11,078	-	106,390
Supplies	21,670	7,127	4,139	-	32,936
Insurance	16,939	2,214	2,624	-	21,777
 Depreciation	 6,491	 673	 1,005	 -	 8,169
Utilities and telephone	11,575	1,597	1,794	-	14,966
Seminars and conferences	3,826	2	504	-	4,332
Rent	7,748	1,158	1,075	-	9,981
 Other	 635	 2,530	 3,945	 -	 7,110
Special events	-	-	-	29,935	29,935
Postage and shipping	2,267	672	2,866	-	5,805
Travel	19,217	3,584	252	-	23,053
 Publications and memberships	 4,616	 80	 1,203	 -	 5,899
Advertising	<u>20,185</u>	<u>-</u>	<u>18,367</u>	<u>-</u>	<u>38,552</u>
	1,546,644	240,149	311,246	29,935	2,127,974
Less expenses included with support and revenue on the Statements of Activities					
Cost of direct benefits to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>(29,935)</u>	<u>(29,935)</u>
 Total Expenses	 <u>\$ 1,546,644</u>	 <u>\$ 240,149</u>	 <u>\$ 311,246</u>	 <u>\$ -</u>	 <u>\$ 2,098,039</u>
 Percentage of Total Expenses	 <u>73.7%</u>	 <u>11.5%</u>	 <u>14.8%</u>	 <u>0.0%</u>	 <u>100.0%</u>

See accompanying notes to financial statements

CASA of St Louis
STATEMENTS OF CASH FLOWS

	Years Ended June 30,	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 454,985	(\$ 407,009)
Adjustments to reconcile change in net assets to net change in cash from operating activities:		
Depreciation	13,975	8,169
Donated securities	(28,524)	(25,028)
Proceeds from sales of donated securities	26,527	5,040
Realized and unrealized (gain) loss on investments	(3,821)	2,751
Paycheck protection program grant	(326,000)	-
(Increase) decrease in assets:		
Grants receivable	86,433	207,731
Prepaid expenses and other assets	2,314	7,287
Increase (decrease) in liabilities:		
Accounts payable	(2,145)	7,378
Accrued expenses	14,989	14,572
	238,733	(179,109)
Net Change in Cash and Cash Equivalents from Operating Activities		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	-	(20,170)
Redemption of investments	-	488,328
Purchase of investments	(28,184)	(6,760)
	(28,184)	461,398
Net Change in Cash and Cash Equivalents from Investing Activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from note payable	326,045	326,000
	536,594	608,289
NET CHANGE IN CASH AND CASH EQUIVALENTS		
CASH AND CASH EQUIVALENTS, Beginning of year	784,275	175,986
CASH AND CASH EQUIVALENTS, End of year	\$ 1,320,869	\$ 784,275

See accompanying notes to financial statements

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

A. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

CASA of St. Louis (the “Organization”), a nonprofit organization, advocates for abused and neglected children and youth in St. Louis, Missouri by representing their best interests in court and in the community. The Organization’s teams of child advocacy attorneys, social workers, and Court Appointed Special Advocates (CASA) volunteers provide legal and social advocacy to child victims. The Organization’s largest sources of support are grants, fundraising events and donations from individuals. The Organization was incorporated in 1995.

Basis of Presentation

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

Net Assets without Donor Restrictions

Net assets available for use in general operations and not subject to donor or certain grantor restrictions.

Net Assets with Donor Restrictions

Net assets subject to donor or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that such assets be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020

A. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

The Organization maintains a significant portion of its cash balances in certain financial institutions. Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, the cash deposits may exceed federally insured limits.

During 2021 and 2020, for cash flow reporting purposes, no cash payments relating to interest or income tax were made.

Grants Receivable

Grants receivable are carried net of allowance for doubtful accounts. The allowance for doubtful accounts is increased by provisions charged to expense and reduced by amounts charged off, net of recoveries. The allowance is maintained at a level considered adequate to provide for potential account losses based on management's evaluation of the anticipated impact on the balance of current economic conditions, changes in the character and size of the balance, past and expected future loss experience and other pertinent factors. There was no allowance for doubtful accounts at June 30, 2021 and 2020.

Property and Equipment

Property and equipment is stated at cost less accumulated depreciation. Contributed property and equipment is recorded at fair value at the date of the donation. If the donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as donations without donor restriction.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets which range from three to seven years. Renewals and betterments that extend the life of property are capitalized for expenditures of \$1,000 or more. Maintenance costs and repairs are expensed as incurred.

Concentration of Credit Risk

Financial instruments, which potentially subject the Institute to concentration of credit risk, consist principally of cash and investments. The Institute places its cash and investments with high credit quality financial institutions and, by policy, limits the amount of credit exposure to any one financial institution or investment type.

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

A. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Investments

Investments consist of equities, insured deposits and certificates of deposits and are reported at their fair values based on quoted prices in active markets in the Statements of Financial Position. Investment income is reported in the Statements of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal investment expenses.

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Financial Position.

Financial Instruments

The carrying amount of cash and cash equivalents, grants receivable, prepaid expenses and other assets, accounts payable and accrued expenses reported in the Statements of Financial Position approximates fair value due to the short-term maturities of those instruments.

In addition, the Organization believes that the carrying amount of the note payable approximates fair value due to the relative similarity of the effective interest rate as compared to current market rate.

Support and Revenue Recognition

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measureable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

Contributions

Contributions are recognized when a donor makes a promise to give to the Organization that is, in substance, unconditional. Restricted contributions which are received and expended in the same fiscal year are reported as increases in net assets without donor restrictions. Amounts received that are restricted by the donor for use in future periods or for specific purposes are reported as support with donor restrictions that increases net assets with donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from restrictions.

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

A. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Support and Revenue Recognition (Continued)

Grants

A portion of the Organization's revenue is derived from cost-reimbursable federal, state, and local 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 the Organization has incurred expenditures in compliance with specific contracts or grant provisions.

Program Income

Program income is derived from local contracts and is recorded as performance obligations are met. Payments received in advance are deferred until earned.

Special Event Revenue

The portion of ticket sales and sponsorship revenue that relates to the commensurate value the attendee receives in return is recognized when the related events are held and performance obligations are met.

Donated Services

The Organization's programs depend upon the extensive use of volunteer time to deliver direct services to child clients. For the years ended June 30, 2021 and 2020, 288 and 270 CASA volunteers donated 34,560 and 32,400 hours of advocacy services to abused and neglected children in St. Louis foster care, respectively. The value of these contributed services, described above, has not been reflected in the accompanying financial statements.

The Organization believes the value of the hours volunteered in the provision of direct service is important because:

- a) without CASA volunteers providing social advocacy to our children, the Organization would need to outsource this work, and
- b) while CASA volunteers do not have specialized skills, they are required to complete 30+ hours of pre-service training, receive regular supervision by paid professional staff and complete 12 hours of continuing education each year.

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

A. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Functional Allocation of Expenses

The costs of providing for various programs and other activities have been summarized on a functional basis in the Statements of Activities and in the Statements of Functional Expenses. Expenses that can be identified with a specific program and support services are allocated directly according to their natural expenditure classification. Other costs have been allocated among the programs and supporting services benefited, based on estimates made by management. Salaries and related expenses, insurance and depreciation expenses are allocated based on estimates of time and effort. Advertising, supplies, travel, other, publication and memberships, postage and shipping and seminars and conferences expenses are allocated directly according to their natural expenditure classifications. Remaining expense categories are allocated based on a combination of estimates of time and effort and direct allocation.

Income Taxes

The Organization qualifies as a nonprofit organization and is exempt from Federal and State income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes is provided for the years ending June 30, 2021 and 2020. The Organization files an informational return, the IRS Form 990. The Organization is unaware of any pending examination.

Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 18, 2021, the date the financial statements were available to be issued.

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

B. GRANTS RECEIVABLE

Grants receivable are stated at the amount management expects to collect from balances outstanding at year end. Grants receivable are recognized as revenue in the period earned, per the grant terms, or when expenses are incurred. Based on management's assessment of the credit history of grantors having outstanding balances and current relationships with them, it has concluded losses on balances outstanding at year end would be immaterial. Grants receivable include the following for the years ended June 30:

	2021	2020
Foundations and individuals	\$356,473	\$425,912
State and local governments	118,380	123,336
United Way of Greater St. Louis	48,546	60,684
Total Grants Receivable	\$523,399	\$609,832

Grants receivable are expected to be realized in the following periods:

	2021	2020
Less than one year	\$449,608	\$385,832
One to three years	73,791	224,000
Total Grants Receivable	\$523,399	\$609,832

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

C. **FAIR VALUE MEASUREMENTS**

Financial assets valued using Level 1 inputs are based on unadjusted quoted market prices within active markets. Financial assets valued using Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets. Financial assets valued using Level 3 inputs are based primarily on assumptions about the marketability of the assets.

Fair values of assets measured on a recurring basis for the years ended June 30 are as follows:

	Fair Value Measurements Using			
	Fair Value	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>Investments at June 30, 2021</u>				
Insured deposits	\$109,251	\$109,251	\$ -	\$ -
Equities	28,715	28,715	-	-
Total	<u>\$137,966</u>	<u>\$137,966</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Investments at June 30, 2020</u>				
Insured deposits	\$ 81,814	\$ 81,814	\$ -	\$ -
Equities	22,151	22,151	-	-
Total	<u>\$103,965</u>	<u>\$103,965</u>	<u>\$ -</u>	<u>\$ -</u>

Investment return, net of fees consists of the following for the years ended June 30:

	2021	2020
Interest income	\$2,644	\$3,173
Net realized and unrealized gain (loss) on investments	3,821	(2,751)
Total Investment Return, Net of Fees	<u>\$6,465</u>	<u>\$ 422</u>

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

D. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2021	2020
Computer equipment	\$174,617	\$174,617
Furniture and fixtures	13,033	13,033
	187,650	187,650
Less: accumulated depreciation	(165,145)	(151,171)
Property and Equipment, Net	\$ 22,505	\$ 36,479

Depreciation expense was \$13,975 and \$8,169 for the years ended June 30, 2021 and 2020, respectively.

E. NOTE PAYABLE

On April 17, 2020, the Organization was granted a loan in the amount of \$326,000 from Carrollton Bank, pursuant to the Paycheck Protection Program (PPP), established as part of the Coronavirus Aid, Relief, and economic Security Act (CARES Act). As of December 1, 2020, the Organization had received confirmation from Carrollton Bank that the SBA had completely forgiven the loan. This is represented as Paycheck Protection Program Grant on the Statement of Activities.

On December 27, 2020, the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act (Economic Aid Act) became law. The Economic Aid Act provides the opportunity to obtain a forgivable “second draw” PPP loan. During the year, the Organization submitted an application for SBA loan funding under the second draw PPP.

The Organization was granted a second draw PPP loan of \$326,045 from Carrollton Bank on February 5, 2021. Under certain circumstances, all or part of the loan may be forgiven. As of the date that these statements are issued, the Organization has not received confirmation from the SBA that the loan has been forgiven.

The note is recorded as a Note Payable on the Statement of Financial Position due to forgiveness not being confirmed to date. The note is to be amortized over 60 months at an interest rate of 1%. Payments on this note are not due until February 2, 2026, at which time the full amount of principle of \$326,045 and accrued interest is due.

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

F. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following periods or purposes for the years ended June 30:

	2021	2020
Subject to the passage of time:		
Foundations and individuals	\$274,000	\$413,000
State and local governments	33,409	66,818
United Way of Greater St. Louis	48,546	60,684
	355,955	540,502
Subject to expenditure for specific purpose:		
Development consulting	69,986	-
Performance measurement	6,900	-
	76,886	-
Total Net Assets with Donor Restrictions	\$432,841	\$540,502

Net assets with donor restrictions are reclassified to net assets without donor restrictions when the time restriction expires or the funds are utilized for the restricted purpose.

G. NET ASSETS RELEASED FROM DONOR RESTRICTIONS

Net assets were released from donor restrictions by passage of time or by incurring expenses satisfying the restricted purpose as follows for the years ended June 30:

	2021	2020
Time restriction expired:		
Foundations and individuals	\$139,000	\$244,000
State and local government	66,818	-
United Way	12,138	-
	217,956	244,000
Purpose restriction accomplished:		
Development consulting	67,275	24,802
Performance measurement	23,400	15,200
	90,675	40,002
Total Net Assets Released from Restrictions	\$308,631	\$284,002

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

H. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization receives revenue from grants and contributions with and without donor restrictions and considers all grants and contributions, which are ongoing, major, and central to its operations to be available to meet cash needs for general expenditures. The Organization maintains financial assets, consisting of cash and investments, on hand to meet its normal operating expenses based on its annual budget. Operating expenses are compared to budgeted expenses on a monthly basis and financial assets on hand are adjusted as necessary.

The Organization's financial assets available within one year of the Statements of Financial Position date for general expenditures are as follows:

	2021	2020
Cash and cash equivalents	\$1,320,869	\$ 784,275
Grants receivable	523,399	609,832
Investments	137,966	103,965
Total financial assets	1,982,234	1,498,072
Less amounts not available to be used within one year:		
Donor restricted for time	73,791	224,000
Financial assets available to meet cash needs for general expenditures within one year	\$1,908,443	\$1,274,072

I. IN-KIND CONTRIBUTIONS

In-kind contributions consist of facilities used as office space at the St. Louis County and St. Louis City courthouses as well as clothing and household items. In-kind facilities have been valued at \$90,000 for the years ended June 30, 2021 and 2020. Other in-kind contributions were \$1,202 and \$16,390 for the years ended June 30, 2021 and 2020, respectively.

J. RETIREMENT PLAN

The Organization has a SIMPLE IRA retirement plan covering employees who meet the eligibility requirements. The Organization contributes 2% of gross wages to participating employee accounts. Contributions totaled \$21,589 and \$26,597 for the years ended June 30, 2021 and 2020, respectively.

CASA of St. Louis
NOTES TO FINANCIAL STATEMENTS
June 30, 2021 and 2020
(Continued)

K. LEASE COMMITMENTS

The Organization is obligated under various operating lease agreements for office equipment and storage space that expire at various dates through August 2023. Rent expense was \$8,269 and \$9,981 for the years ended June 30, 2021 and 2020, respectively.

Minimum future lease payments at June 30, 2021 are as follows:

Years Ending <u>June 30,</u>	
2022	3,629
2023	<u>605</u>
	<u>\$4,234</u>

L. ECONOMIC UNCERTAINTY

As the spread of the COVID-19 coronavirus continues worldwide, economic uncertainties have arisen that are likely to impact the Organization's financial results. While management expects this impact to be temporary, the severity and duration of the impact is uncertain at this time.



October 18, 2021

The Board of Directors and Management of
CASA of St Louis

In planning and performing our audit of the financial statements of CASA of St Louis, as of and for the year ended June 30, 2021 in accordance with auditing standards generally accepted in the United States of America, we considered Casa of St. Louis's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Casa of St. Louis's internal control. Accordingly, we do not express an opinion on the effectiveness of Casa of St. Louis's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Casa of St. Louis's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Directors, and others within Casa of St. Louis, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Schmersahl Treloar & Co.

SCHMERSAHL TRELOAR & CO., PC
Certified Public Accountants