

CITY OF NORWICH
COMMUNITY DEVELOPMENT BLOCK GRANT • APPLICATION FOR FUNDING
PUBLIC SERVICES

PROGRAM YEAR 2022 (PY 48) • SEPTEMBER 1, 2022 – AUGUST 31, 2023

DUE: THURSDAY FEBRUARY 10, 2022 AT 4 PM AT 23 UNION STREET, NORWICH, 2ND FLOOR

Office of Community Development
23 Union Street, 2nd floor • Tel (860) 823-3770 • Fax (860) 823-3715

E-mail addresses:

kcree@cityofnorwich.org (Community Development Director)

tcurtis@cityofnorwich.org (Program Assistant)

PART I: GENERAL INFORMATION

AGENCY: Children in Placement – CT, Inc.

LEGAL NAME
(if different from Agency) _____

ADDRESS: 155 East Street, Suite 202
New Haven, CT 06511

E-MAIL: jl@childreninplacement.org

EXECUTIVE DIRECTOR: Janet Freimuth

CONTACT NAME AND TITLE: Janet Freimuth, Executive Director

TELEPHONE: 203-784-0344 (cell: 860-573-0941)

AGENCY FISCAL YEAR: July 1 June 30
Begin End

PROGRAM OR PROJECT NAME: Guardian ad Litem

CDBG REQUEST & AWARD AMOUNTS:

	REQUEST	AWARD
UPCOMING FISCAL YEAR (This Request) (September 1, 2022 – August 31, 2023)	\$ <u>\$20,000</u>	\$ _____
CURRENT FISCAL YEAR (Prior Year Award) (September 1, 2021 – August 31, 2022)	\$ <u>20,000</u>	\$ <u>20,000</u>

The information contained herein and attached as exhibits hereto is, to the best of our knowledge and belief, true, correct and complete and that the City of Norwich can rely upon these statements in determining whether to fund this project. We certify that the Agency Board of Directors has approved this application.

Janet Freimuth
EXECUTIVE DIRECTOR/DEPT. HEAD

Marie Kirkley-Bey
PRESIDENT, BOARD OF DIRECTORS

Janet Freimuth
Printed Name
1/20/22
DATE

Marie Kirkley-Bey
Printed Name
1/20/22
DATE

Norwich CDBG Narrative

A INTRODUCTION/AGENCY INFORMATION

1. Brief history of your organization, including its mission, structure and membership

Established in 1979, Children in Placement (CIP) is the only agency of its kind serving abused/neglected youth throughout Connecticut. CIP is authorized to recruit, specially train, and supervise volunteers to serve foster children and abused/neglected children in their own local communities, as a child's GAL (Guardian ad Litem) in child protection cases held at both Juvenile Superior and Children's Probate Courts across Connecticut. CIP provides a vehicle for our most vulnerable children and youth to have a strong advocate on their behalf, in what can otherwise be a traumatic and wearisome court process. CIP GAL volunteers serve abused and neglected children from all over Connecticut, investigating into their best interests, and driving court-ordered solutions that address their entire well-being: physical, mental, emotional, and educational. CIP GAL volunteers are proven to expedite foster children's transition into a safe, permanent home.

2. What are the hours of operation for your agency?

Typically, 9am-5pm when the courts are open. However, our volunteers and staff can provide service on nights and weekends, depending on the case, and needs of the clients.

3. What is the total number of persons employed by your agency?

CIP has 6 full-time employees, 4 part-time, and about 150 volunteers.

4. If there are 15 or more employees at your agency, please provide the name of the person responsible for compliance with Section 504 of Rehabilitation Act of 1973 - Nondiscrimination under Federal Programs.

N/A

5. Do you receive more than \$500,000 of Federal Funding through any means, including grants and loans?

NO

B STATEMENT OF NEED

1. Define the problem or need to be addressed through your program and provide evidence to support the need as well as citing resources for verification of any statistical information provided.

While the substantiated cases of abuse and neglect appear to have decreased in Norwich in 2020 (the latest reported data), evidence shows that many cases went unreported as children were shuttered at home with their abusers through Covid. Children in Placement has seen an uptick in reporting as teachers and other professionals have had eyes on children.

While not all of these cases go through the court system, the sheer number is staggering. Also, Connecticut has a system for families to go through Probate Court to ask for temporary guardianship of a family members child. Those cases are typically two times more in number than those where DCF takes guardianship of the child. CIP GAL volunteers take on the most difficult cases, where a Judge really needs further information than is presented. DCF social workers carry as many as 30 cases, and often change cases. Attorneys also have several cases, and often times have little contact with the child. CIP GAL Volunteers have one or two cases that they follow. Our volunteers meet with the family, teachers, therapists, and anyone else that can provide information to the case so that we can provide informed, thorough recommendations to the court on the best interest of children, and their permanent placement. Studies show that when provided with an advocate that children's matter cases are closed more quickly and permanently.
(preventchildabuse.org)

This Covid pandemic has been relentless and stressful for families and children. Quite frankly, everyone is exhausted, and resources are strained. CIP GALs are trained volunteers who are committed to giving back to the community. Our lean staffing supports the greater need statewide, and offers guidance, management and support of cases that serves hundreds of children and families annually.

2. Are the services you provide offered by other agencies serving Norwich? If yes, please explain uniqueness.

CIP is the only agency, statewide, that provides our services.

3. Describe how the program will address the needs of the community and help solve the need.

CIP offers child victims of abuse and neglect a voice that they may not otherwise have. When a child's family is unable to properly care for them, a relative or the Department of Children and Families (DCF) may step in to provide care and protection. As noted, while DCF social workers often times have upwards of 30 cases, a CIP GAL volunteer has only one or two cases at a time, with their sole interest focused on the best interests of the child. CIP GAL volunteers oversee the more difficult cases where additional oversight and attention is needed for the courts to make an appropriate decision on the permanent placement of the child. Any time in alternative care is traumatic for children resulting in negative outcomes, such as depression, anxiety, difficulty concentrating, poor academics, and more. (<https://www.shastacapcc.org/impact-of-child-abuse-neglect>)

4. Does your program have a waiting list? If yes, how many people are on the waiting list?

No, CIP takes 100% of the cases assigned.

PROGRAM DESCRIPTION

1. Provide a general description of the program for which you are requesting funding by identifying the specific activities and/or services provided. Please

remember to:

a. Explain how this program aligns with the 5-year Consolidated Plan (see www.norwichct.org)
CIP's GAL volunteers program directly relates to Creating a Suitable Living Environment. Addressing the quality of life issues for children and their families. Often times, CIP GAL volunteer reports make recommendations not only for the best living placement, but also for supports that keep families together, or provide necessary resources. These reports have a tendency to provide for more court ordered actions for the best interests of all involved.

b. Describe how this program collaborates with other programs and organizations
In identifying needs for the child and family, CIP works with the DCF, the Courts, local schools, mental health providers, doctors, churches and any other agency to help support the needs of the child and their family. In Norwich in particular, we've worked with United Family Services, Reliance Health, TVCCA and others.

c. Elaborate on how this program links with local or regional plans

It is always the plan for children to enjoy a safe, loving home, and when possible, to keep them with their family. That is part of the new Families' First initiative being undertaken by the state. The cost savings on providing early supports far outweigh the disparate and dismal situations that these children, left unaided, find themselves facing. A 2013 study by the Jim Casey Youth Opportunities Initiative showed that, "on average, for every young person who ages out of foster care, taxpayers and communities pay \$300,000 in social costs like public assistance, incarceration, and lost wages to a community over that person's lifetime. Do the math and you can conservatively estimate that this problem incurs almost \$8 billion in social costs to the United States every year."

d. Discuss any real or possible partnerships created as a result of this funding

CIP's partners are truly DCF and the Courts. We work with other area service providers to meet the needs of clients and their families. The board is earnestly fostering partnerships this year which proves challenging as we navigate the isolation of the pandemic. Our aim is to get into the community and develop those relationships.

e. Comment on if this request for CDBG funding is for a new program or service

Our GAL program is an ongoing service. We work with cities in other areas of the state in the same request we are asking of Norwich, that is, to help support the regional staff and volunteers who identify services and make recommendations to the court for the child and family so that we can address the needs of the community.

2. For each activity or service, please also provide:
 - a. Location of services – While we do have regional offices (within the Waterford and Willimantic Courts where Regional Children’s courts are located), in addition we work in the Norwich Probate Court. Our services are in the community. Volunteers and staff meet with clients and related parties in the home, community, school and other locations.
 - b. Frequency of services (i.e. 3 times a week for 10 weeks, 9/1/1-12/15/19)
We train new volunteers, at least, four times a year. Frequency of service depends on the individual case. Volunteers must meet with the child, at least once a month and often more. The volunteer/staff connect with all appropriate parties, as needed. For example, CIP GAL volunteers attend school meetings, DCF and Court status conferences. We anticipate two trainings this spring.
 - c. Hours of operation (for the proposed program only)
Staff and volunteers generally “work” from 9-5, but as needed within the week to accommodate the needs of our children. Children in school are mostly available on evenings and weekends.
 - d. The anticipated number of persons (or families) from Norwich to be served
As mentioned, CIP accepts 100% of the cases assigned. We are looking to increase our capacity to serve a greater number of people in Norwich. It is estimated that we will serve 30 individuals from the City next year.
 - e. If applicable, what are the hours of operation for your program.
3. Please specify the percentage of requested grant funds that will be used for administration and salaries as well as the total number of employees hired and/or retained as a result.

100% will be used for administration and salaries. We were able to offer the Regional Manager a full-time position with benefits allowing us to serve more clients.
4. Using the definitions and example located on pages 13-14, please complete the chart and provide a narrative (under C4) describing your “theory of change” on specific outcomes. Please use multiple pages if you have multiple outcomes that you measure. Please note that the narrative should describe the inputs used to achieve specific outputs in order to produce measurable outcomes. Please designate if outcomes are short term, interim or long term. Add as many outcomes as necessary to prove your success hypothesis (what you believe will result if your program is successful). Remember to include important definitions, including how your industry or service measures success. Please remember to discuss highlights that occurred last year and that will occur this year as a result of your program.

OUTCOME RELATED DEFINITIONS

OUTCOME: Children Attain Permanency				Finish
<i>Long Term Outcome: Safe, Permanent Home</i>	2020-Actual	Estimated 2021	2022 Anticipated	
Total Number of Participants:	30	30	35	
Total Number of Participants Achieving Outcome:	26	30	35	
Percent Who Achieved Outcome:	87.0%	75%	75%	
<i>Interim Outcome: Graduate from Training</i>				
Total Number of Participants:	10	10	15	
Total Number of Participants Achieving Outcome:	9	9	12	
Percent Who Achieved Outcome:	90.0%	90%	80%	
<i>Short Term Outcome: People Enroll in Training</i>				
Total Number of Participants:	7	10	15	
Total Number of Participants Achieving Outcome:	7	10	15	
Percent Who Achieved Outcome:	100%	100%	100%	
<i>Output: Children taken in by Program</i>				
Total Number of Participants:	710	725	800	
Total Participants that are Norwich Residents:	30	30	35	
Total Number of Participants Achieving Outcome:	680	675	725	
Percent Who Achieved Outcome:	95%	93%	90%	



Outcomes Narrative:

CIP tracks statistics for services provided on a monthly basis for both Children's Probate and Juvenile Superior Courts. Regional Managers compile the statistics for all of the volunteers in their area. We report the number of children served, the number of active cases, the hours spent by GAL volunteers on their cases, the number of contacts made with the child and the service providers, and outcomes of the cases. Our GAL recommendations helped close 85% of our cases this year for a safe, permanent placement, with the remainder of the issues being resolved by the petitioner. These statistics are required and audited by the Connecticut State Judiciary.

With regards to our volunteers, CIP GAL volunteers undergo rigorous screening, including a criminal background check, a sex offender registry check, and a Department of Children and Families background check. They then complete 40 hours of intense training before their case assignments and 12 hours of in-service training for each subsequent year. The volunteers assess each component of the training and provide feedback to improve our systems. Regional Managers then monitor their progress on cases. Demographics on the volunteers are kept and provided to State Judicial, as well.

E . FUNDING QUESTIONS

1. If the CDBG funding that you are requesting will leverage funding from another source, please note the amount and source of leveraged funding. Have these additional funds been secured at the time of this application. If not, what actions are you taking to apply for them?

We plan to use this funding to leverage local foundation funds. We apply to local bank foundations and the Community Foundation of Eastern Connecticut.

2. If you do not receive the amount of funds requested from CDBG, how do you propose to administer and/or complete the project in the manner presented and how will this affect your service population?

CIP relies heavily on the generosity of its donors to complete our annual service needs. Utilizing other resources to support the needs of the Northeast Region, and Norwich families, puts a strain on the entire system.

3. What items would you reduce/eliminate from your budget if the City wanted to (only) partially fund your application?

With the City of Norwich support, we were able to move our Regional Manager to full-time to serve more clients. This particular staff member is our rock star, and she does so much for the communities she serves.

OTHER

1. List other agencies that provide similar services and identify those with which you collaborate. If services are similar, please elaborate on what makes this service unique.

Children in Placement is the only agency of its kind in Connecticut. We are sanctioned by the State of Connecticut to recruit, train and manage volunteer Guardians ad Litem to investigate cases of child abuse and neglect.

2. Is your request for continuation of a previously-funded CDBG program?
 - a. If yes, indicate if you have pursued funding from other sources, who those sources are/were and what are/were the results

Our request is a continuation of our guardian ad litem services. We have solicited funding from Dime Bank - approved, Community Foundation of Eastern CT – pending, Charter Oak Federal Credit Union – pending, Rossi Foundation – pending. Children in Placement is extremely grateful for the support of the Norwich CDBG in the 21/22 grant year. This support will enable us to do much more I the region. We do receive CDBG funds from other cities to support our Regional Managers in those regions; ie, Bridgeport, Hartford, and New Haven.

- b. If no, please state the reason(s) why

ADDRESSING THE NATIONAL OBJECTIVE

Does your program:

- Address the needs of low- and/or moderate-income residents (see income chart below)? AND/OR
- Serve seniors; severely disabled adults; homeless; battered spouses; abused/neglected children and youth; illiterate adults; migrant farm workers, persons living with HIV/AIDS and persons who use food banks or meals programs.

FY 2021 Income Limits Summary									
FY 2021 Income Limit Area	FY 2021 Income Limit Category	Persons in Family							
		1	2	3	4	5	6	7	8
Norwich-New London, CT HUD Metro FMR Area	Very Low (50%) Income Limits (\$)	\$ 36,050	\$ 41,200	\$ 46,350	\$ 51,450	\$ 55,600	\$ 59,700	\$ 63,800	\$ 67,950
	Extremely Low Income Limits (\$)*	\$ 21,600	\$ 24,700	\$ 27,800	\$ 30,850	\$ 33,350	\$ 35,800	\$ 40,120	\$ 44,660
Median Family Income \$88,600	Low (80%) Income Limits (\$)	\$ 55,950	\$ 63,950	\$ 71,950	\$ 79,900	\$ 86,300	\$ 92,700	\$ 99,100	\$ 105,500

PROGRAM BENEFICIARY OUTCOME STATISTICS:

Attach additional sheets for every outcome related to the funded program

STAFFING RESOURCES: Identify every person involved in the implementation and administration of the program. Use the chart below and additional sheets if necessary. Please refer to page 15 regarding Section 3 to determine if you are or will be a Section 3 concern. If you are/will meet Section 3 criteria, it will be mandatory for you to complete the attached Section 3 documentation.

Position/Title	Salary Range	CDBG Portion of Salary	Full-Time or Part-Time?	Hired As a Result of Funding? (Y/N)
Regional Manager	\$42,000	40%	Full-time	Y (Moved to FT)
Executive Director	\$89,000	2%	Full-time	N
Office Manager	\$58,750	2%	Full-time	N

PART III: BUDGET INFORMATION**A. AGENCY FINANCIAL DATA**

SUPPORT & REVENUE	Current	Anticipated
	FY 21-22	FY 22-23
Program Fees	\$0	\$0
Other Grants including foundations	\$165,000	\$165,000
Donations	\$65,000	\$65,000
CDBG	\$20,000	\$20,000
General Fund		
State & Federal Grants	\$235,594	\$235,934
Other Revenue (specify) Investment Income	\$600	\$600
Fundraising	\$16,363	\$19,060
TOTAL REVENUE	\$502,897	\$505,594

EXPENSES	Current	Anticipated
	FY 21-22	FY 22-23
Salaries	\$344,140	\$371,838
Employee Benefits	\$18,747	\$18,747
Payroll Taxes	\$58,737	\$36,364
Professional Fees & Services	\$13,900	\$13,000
Operations/Phones/Postage	\$43,206	\$40,028
Insurance	\$4,592	\$4,592
Equipment Rental, Maintenance & Acquisition	\$12,475	\$9,425
Printing & Publication	\$1,100	\$2,500
Travel/Conferences/Conventions	\$6,000	\$7,000
Legal Fees	\$0	\$0
Vehicle Lease/Repair	\$0	\$0
Other Expenses (specify)		
TOTAL EXPENSES	\$502,897	\$505,594
BALANCE (TOTAL REVENUE LESS EXPENSES)		
	\$0	\$0

B. PROGRAM SPECIFIC FINANCIAL DATA

SUPPORT & REVENUE	CDBG-Funded Portion	Non-CDBG Funded Portion	% of CDBG Funds used for Program
Program Fees			
Other grants/foundations (non-government)			
Donations			
CDBG	\$20,000	\$485,594	.039
General Fund			
State Government			
Federal Government			
Other Revenue (specify)			
TOTAL REVENUE			
EXPENSES	CDBG-Funded Portion	Non-CDBG Funded Portion	% of CDBG Funds used for Program
Salaries	\$20,000	\$485,594	.039
Employee Benefits			
Payroll Taxes			
Professional Services (incl. accountants and attorneys)			
General Operations & Supplies (incl. Overhead and Printing)			
Travel / Conferences			
Vehicle Expense			
Other Expenses (specify)			
TOTAL EXPENSES	\$20,000	\$505,594	.039
BALANCE (total revenue less expenses)	0	0	0

PART IV: SUPPLEMENTAL INFORMATION: All agencies (except City of Norwich Agencies) must submit all of the following documentation with their application whether or not you have previously received CDBG funds through the City of Norwich.

EXHIBIT 1 Financial Statement and Audit

Describe the agency's fiscal management including disbursement methods, financial reporting, record keeping, accounting principles/procedures and audit requirements. Include a copy of the agency's last completed audit.

Exhibit 1

CHILDREN IN PLACEMENT, INC.

FINANCIAL STATEMENTS
(Reviewed)

JUNE 30, 2021

CHILDREN IN PLACEMENT, INC.

FINANCIAL STATEMENTS

JUNE 30, 2021

CONTENTS

	Page
INDEPENDENT ACCOUNTANTS' REVIEW REPORT	1- 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-13

CARTER

HAYES

+ ASSOCIATES, P.C.

established 1988

**CERTIFIED
PUBLIC
ACCOUNTANTS**

1970 WHITNEY AVENUE
BLDG. #2
HAMDEN, CT 06517

(203) 287-3990
FAX (203) 287-3995
www.carterhayes.com

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
Children in Placement, Inc.
New Haven, Connecticut

We have reviewed the accompanying financial statements of Children in Placement, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

Accountants' Conclusion

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

Summarized Comparative Information

We have previously reviewed Children in Placement, Inc.'s June 30, 2020 financial statements and in our conclusion dated September 23, 2020, stated that based on our review, we were not aware of any material modifications that should be made to the June 30, 2020 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended June 30, 2020, for it to be consistent with the reviewed financial statements from which it has been derived.

Carter, Hayes + Associates, P.C.

Hamden, Connecticut
September 10, 2021

CHILDREN IN PLACEMENT, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021
(With Comparative Totals as of June 30, 2020)

ASSETS

	2021	2020
CURRENT ASSETS		
Cash	\$ 98,461	\$ 127,839
Investments, market value	2,514	2,141
Government grants receivable	14,914	11,397
Prepaid expenses	6,703	3,805
<i>Total current assets</i>	122,592	145,182
 OTHER ASSETS		
Beneficial interest in assets held by community foundation	10,327	8,459
Security deposit	2,069	2,069
	12,396	10,528
	\$ 134,988	\$ 155,710

LIABILITIES AND NET ASSETS

	2021	2020
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 12,860	\$ 31,469
Loan payable	10,000	10,000
Refundable advance	-	59,639
Deferred revenue	244	-
<i>Total current liabilities</i>	23,104	101,108
 NET ASSETS		
Without donor restrictions	101,557	37,980
With donor restrictions	10,327	16,622
	111,884	54,602
	\$ 134,988	\$ 155,710

See Independent Accountants' Review Report and Notes to Financial Statements.

CHILDREN IN PLACEMENT, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

(With Comparative Totals for Year Ended June 30, 2020)

	2021			2020
	Without Donor Restrictions	With Donor Restrictions	Total	
OPERATING SUPPORT AND REVENUE				
Governmental grants	\$ 292,590	\$ -	\$ 292,590	\$ 289,934
Donated professional services	136,600	-	136,600	328,025
Contributions	194,603	-	194,603	142,168
In-kind rent	20,000	-	20,000	20,000
Special fundraising events, net	-	-	-	10,408
Investment income	504	2,218	2,722	(500)
Net assets released from restrictions:				
Pursuant to endowment spending- rate distribution formula	350	(350)	-	-
Purpose restriction	8,163	(8,163)	-	-
<i>Total operating support and revenue</i>	<u>652,810</u>	<u>(6,295)</u>	<u>646,515</u>	<u>790,035</u>
EXPENSES				
Program Services	452,612	-	452,612	654,069
Management and general	75,584	-	75,584	65,505
Fundraising	61,037	-	61,037	51,033
<i>Total expenses</i>	<u>589,233</u>	<u>-</u>	<u>589,233</u>	<u>770,607</u>
CHANGES IN NET ASSETS	63,577	(6,295)	57,282	19,428
NET ASSETS, beginning of year	<u>37,980</u>	<u>16,622</u>	<u>54,602</u>	<u>35,174</u>
NET ASSETS, end of year	<u>\$ 101,557</u>	<u>\$ 10,327</u>	<u>\$ 111,884</u>	<u>\$ 54,602</u>

See Independent Accountants' Review Report and Notes to Financial Statements.

CHILDREN IN PLACEMENT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021
(With Comparative Totals for Year Ended June 30, 2020)

	2021			2020	
	Program	Management and general	Fundraising		Total
Salaries	\$ 220,106	\$ 56,900	\$ 51,150	\$ 328,156	\$ 317,841
Payroll taxes	20,845	5,389	4,844	31,078	30,773
Employee benefits	12,854	3,323	2,987	19,164	13,401
Professional fees	136,600	5,952	-	142,552	334,148
Rent	33,505	750	750	35,005	34,626
Utilities	10,571	587	587	11,745	12,502
Office supplies and expenses	8,890	418	418	9,726	8,670
Insurance	2,809	1,635	-	4,444	4,270
Printing and copying	2,998	167	167	3,332	5,219
Miscellaneous	2,498	413	98	3,009	3,802
Travel and training	936	50	36	1,022	5,090
Interest	-	-	-	-	265
Total expenses	<u>\$ 452,612</u>	<u>\$ 75,584</u>	<u>\$ 61,037</u>	<u>\$ 589,233</u>	<u>\$ 770,607</u>

See Independent Accountants' Review Report and Notes to Financial Statements.

CHILDREN IN PLACEMENT, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021

(With Comparative Totals for Year Ended June 30, 2020)

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
<i>Increase in net assets</i>	\$ 57,282	\$ 19,428
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Unrealized (gain) loss on investments	(373)	845
Change in beneficial interest in assets held by community foundation	(1,868)	129
(Increase) decrease in:		
Government grants receivable	(3,517)	(2,423)
Prepaid expenses	(2,898)	2,669
Increase (decrease) in:		
Accounts payable and accrued expenses	(18,609)	11,163
Refundable advance	(59,639)	59,639
Deferred revenue	244	(1,000)
<i>Net cash provided by (used in) operating activities</i>	<u>(29,378)</u>	<u>90,450</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from loan payable	-	10,000
Advances on line of credit	-	30,000
Repayment of line of credit advances	-	(30,000)
<i>Net cash provided by financing activities</i>	<u>-</u>	<u>10,000</u>
NET INCREASE (DECREASE) IN CASH	(29,378)	100,450
CASH, beginning	<u>127,839</u>	<u>27,389</u>
CASH, ending	<u>\$ 98,461</u>	<u>\$ 127,839</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Operating activities reflect cash paid during the year for:

Interest	<u>\$ 265</u>	<u>\$ -</u>
----------	---------------	-------------

See Independent Accountants' Review Report and Notes to Financial Statements.

CHILDREN IN PLACEMENT, INC.
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

(See Independent Accountants' Review Report)

1. Nature of Organization and Summary of Significant Accounting Policies

Nature of Organization

Children in Placement, Inc. ("CIP") is a non-for-profit corporation organized under the laws of the state of Connecticut for the purpose of providing advocacy, monitoring and guardian ad litem services to children placed in Connecticut's foster care system.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

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-imposed (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 resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP).

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our reviewed financial statements for the year ended June 30, 2020, from which the summarized information was derived.

CHILDREN IN PLACEMENT, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

Recognition of Support and Revenue

Contributions of cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received are recognized as support when received.

A contribution or promise to give is conditional if it has both of the following:

- one or more barriers that must be overcome before a recipient is entitled to the assets transferred or promised, and
- a right of return to the contributor for assets transferred (or for a reduction, settlement, or cancellation of liabilities) or a right of release of the promisor from its obligation to transfer assets (or reduce, settle, or cancel liabilities).

Conditional promises to give are not recorded until the conditions on which they depend have been substantially met. Conditional contributions received prior to the conditions on which they depend being substantially met are reported as refundable advances in the statement of financial position.

Entitlement to government cost reimbursement grants and contracts are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when expenditures are incurred in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred grant revenue in the statement of financial position.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could vary from the estimates that are used.

Beneficial Interest in Assets Held by Community Foundation

CIP has transferred assets to The Community Foundation for Greater New Haven (the "Foundation") which is holding them as endowed component funds for the benefit of the Organization. CIP has granted variance power to the Foundation which allows the Foundation to use the funds for other purposes in certain situations. The funds are held and invested by the Foundation for CIP's benefit and are reported at fair value in the statement of financial position. Distributions reduce the fund's balance and changes in fair value are recognized in the statement of operations.

Furniture, Equipment and Depreciation

Donated property is stated at fair market value as determined by management at the date contributed. Property purchased is recorded at cost. CIP's policy is to capitalize property with an original cost or, if donated, the fair value at the date of donation of \$2,000 or more. Depreciation is computed by the straight-line method over the estimated useful lives of the respective assets.

As of June 30, 2021, none of the property donated to or purchased by CIP exceeded the capitalization threshold of \$2,000.

CHILDREN IN PLACEMENT, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

Investments

Investments in marketable securities are stated at fair market value in the statement of financial position. As of June 30, 2021, marketable securities consisted of 24 shares of publicly traded stock with a market value of \$2,514. FASB ASC 820, *Fair Value Measures and Disclosures*, establishes and prioritizes three levels of input that may be used to measure fair value. This investment's fair value is measured at Level 1, quoted prices in active markets for identical assets or liabilities.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management using a reasonable basis that is consistently applied. The expenses that are allocated include rent and utilities, which are allocated on a square footage basis, as well as salaries, payroll taxes and benefits, professional services and office expenses, which are allocated on the basis of estimates of time and effort.

Donated Services and In-Kind Contributions

The Organization recognizes donated rent from the Connecticut Superior and Probate Courts at the estimated fair value at the date of donation. During the year ended June 30, 2021 donated rent of \$20,000 was recognized in the accompanying financial statements.

CIP recruits, trains, and supervises an ethnically and racially diverse pool of local volunteers to become Guardian Ad Litem ("GAL") in Connecticut courts. After undergoing rigorous screening and criminal background and sex offender registry checks, GAL volunteers then complete 40 hours of intense training before their case assignments and 12 hours of in-service training for each subsequent year. GALs are authorized by the court to investigate the needs of the whole child, including interviewing the child, biological and foster parents, educators, healthcare providers, therapists, and others who influence the child's life. GAL volunteers provide continuity by staying with the child until the case is resolved.

CIP has recognized the value of the services provided by GALs in the financial statements since the GALs possess a specialized skill and CIP would have to otherwise purchase these services. For the year ended June 30, 2021, CIP has recognized donated services of \$136,600 based upon total GAL volunteer hours of 5,464 valued at \$25 per hour.

Income Taxes

Children in Placement, Inc., a not-for-profit organization operating under section 501(c)(3) of the Internal Revenue Code, is generally exempt from federal, state and local taxes and, accordingly, no provision for income taxes is recorded in the financial statements.

CHILDREN IN PLACEMENT, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

CIP accounts for uncertainty in income taxes in accordance with FASB ASC 740, Accounting for Uncertainty in Income Taxes. The Organization believes that there are no uncertain tax position with any of its open tax years and has no open tax years prior to the year ended June 30, 2018. CIP's tax returns are subject to examination, generally for three years after they are filed.

Concentrations of Credit Risk

CIP's financial instruments that are exposed to concentrations of credit risk consist primarily of cash, and grants and contracts receivable.

Cash

CIP places its cash deposits with high credit-quality institutions and such deposits may exceed federal depository insurance limits. The Organization believes it is not exposed to any significant credit risk on cash.

Grants and Contracts Receivable

Grants and contracts receivable are evidenced by signed contracts with a variety of state and local governments. Based on historical experience, management believes these receivables represent negligible credit risk. Accordingly, management has not established an allowance for potential credit losses.

Support and Revenue Concentrations

CIP receives a significant portion of its support and revenue from state and local grants, all of which are subject to reduction or termination in future years. For the year ended June 30, 2021, 60% of the Organization's operating support and revenue received (excluding donated services and in-kind rent) was under grants and contracts with state and local governments. Any significant reduction in these contracts could have an adverse impact on CIP's program services.

Disclosure of Subsequent Events

Management has evaluated subsequent events through September 10, 2021, the date the financial statements were available to be issued. Management is not aware of any events subsequent to the statement of financial position date which would require additional adjustment to, or disclosure in, the accompanying financial statements.

2. Beneficial Interest in Assets Held by Community Foundation

CIP uses the net asset value ("NAV") per share, or its equivalent, as a practical expedient to estimate the fair value of investments held by The Community Foundation for Greater New Haven, which don't have a readily determinable fair value. Investments that are measured at fair value using NAV per share as a practical expedient are not classified in the fair value hierarchy.

Investments are held, invested, and managed by The Community Foundation for Greater New Haven (the "Foundation"). The investment strategy on the investments measured at NAV is a total return approach, which does not distinguish between asset's yield and appreciation, but rather on the total expected return of the assets over the long-term. The investments at the Foundation follow an asset allocation of 50% equities, 32% alternative investments, and 18% bonds.

CHILDREN IN PLACEMENT, INC.
NOTES TO FINANCIAL STATEMENTS, Continued

Endowment

The Foundation establishes an annual distribution based upon the Foundation's spending policy. The current spending policy is equal to the greater of: a) fixed percentage (currently 5.5%) of the endowment assets available for investment based on a trailing five-year moving average; or b) four and one-quarter percent (4.25%) (the "Floor") of the market valuation of the endowment assets at the end of the most recent calendar quarter; provided however in no event shall the Foundation spend more than five and three-quarters percent (5.75%) (the "Cap") of the market valuation of the endowment at the end of the most recent calendar quarter.

For the year ended June 30, 2021, the CIP's endowment activity follows:

Balance at June 30, 2020	\$ 8,459
Investment income	2,218
Distribution	<u>(350)</u>
Balance at June 30, 2021	<u>\$10,327</u>

3. Liquidity and Availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Financial assets:	
Cash	\$ 98,461
Investments, market value	2,514
Government grants receivable	14,914
Beneficial interest in assets held by community foundation	<u>10,327</u>
Total financial assets	126,216
Less amounts not available to be used within one year:	
Net assets subject to spending policy	<u>(10,327)</u>
Financial assets available to meet general expenditures within one year	<u>\$115,889</u>

In addition to the financial assets available, the Organization operates with a balanced budget and anticipates sufficient revenue to cover general expenditures as they come due.

4. Employee Benefit Plan

The Organization has established a 403(b) Profit Sharing Plan which covers all full time employees who are at least 18 years of age, have worked at least 1,000 hours and have six months of service. Employees may defer a portion of their salaries for deposit into an individual investment account. The Organization does not match any employee contributions.

CHILDREN IN PLACEMENT, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

5. **Compensated Absences**

Employees are entitled to receive the value of up to two weeks of vacation leave incurred but unpaid upon termination. As of June 30, 2021, accrued compensated absences was \$12,860 and is included in accounts payable and accrued expenses in the statement of financial position.

6. **Line of Credit**

In August 2019, CIP received a line of credit of \$30,000 from a related party. The line of credit was unsecured and amounts advanced accrued interest at the rate of 1.85% per annum. All amounts outstanding, including accrued interest, were due August 24, 2020. CIP received advances of, and repaid in full, \$30,000 during the year ended June 30, 2020. Interest expense of \$265 was accrued and included in accounts payable and accrued expenses at June 30, 2020 in the statement of financial position. The interest of \$265 was paid in September 2020.

7. **Note Payable**

In May 2020, CIP received a \$10,000 loan from the Connecticut Department of Economic and Community Development through the Small Business Express Connecticut Recovery Bridge Loan program. The loan is non-interest bearing, unsecured and principal is due November 15, 2021. The Organization's Executive Director has personally guaranteed repayment.

CIP repaid the loan in July 2021.

8. **Paycheck Protection Program**

Congress established the Paycheck Protection Program (PPP) to provide relief to small businesses (including tax-exempt not-for-profits) during the coronavirus pandemic as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. PPP funds were provided as forgivable loans that will be forgiven as long as loan proceeds are used to cover payroll, mortgage interest, rent, and utilities.

CIP applied for and, on May 1, 2020, received \$70,751 in PPP funds. CIP has accounted for the PPP funds as a conditional contribution and as such, has recognized the PPP funds as contribution revenue as eligible costs have been incurred. For the year ended June 30, 2020, \$11,112 was recognized as contribution revenue and \$59,639 was recorded as a refundable advance. The Organization recognized the remaining \$59,639 as contribution revenue in the year ended June 30, 2021.

9. **Net Assets**

Net assets with donor restrictions as of June 30, 2021 consisted of the following:

Endowments subject to spending policy:	
Original donor-restricted donations required to be maintained in perpetuity	\$ 5,065
Accumulated investment gains	<u>5,262</u>
Total net assets with donor restrictions	<u>\$10,327</u>

CHILDREN IN PLACEMENT, INC.

NOTES TO FINANCIAL STATEMENTS, Continued

10. Operating Lease

In November 2013, the Organization entered into a lease agreement to rent office space at 155 East Street, New Haven, Connecticut. The lease commenced November 15, 2013 for an initial two year term ending November 15, 2015. CIP has exercised options to extend the lease multiple times. For the period December 1, 2018 through November 30, 2019, monthly rent was \$1,199. Effective December 1, 2019, the lease was extended for two years. Monthly rent will be \$1,229 for the period December 1, 2019 through November 30, 2020 and \$1,266 for the period December 1, 2020 through November 30, 2021.

For the year ended June 30, 2021, rent expense (excluding in-kind rent) was approximately \$15,000. Future minimum lease payments are approximately \$6,300 for the year ending June 30, 2022.

11. COVID-19

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic, which continues to spread throughout the United States. The COVID-19 outbreak has had a notable impact on general economic conditions, including but not limited to the temporary closures of many businesses, "shelter in place" and other governmental regulations. There has been no immediate impact to CIP's operations. Future potential impacts may include reductions in sources of support, revenue, return on investments and/or distributions from endowments. The future effects of these issues are unknown.

Exhibit 2 Insurance/Bond/Worker's Compensation

Children in Placement has liability insurance coverage through Utica National, \$1,000,000.

Children pays all payroll taxes and worker's comp as required by State and Federal Law through ADP, our payroll processor.

Children in Placement has fidelity bond coverage for principal staff through The Hartford, \$100,000.

Included is a copy of the insurance certificate.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/12/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER B R Alexander & Co., Inc. 50 Congress Street Suite 530 Boston MA 02109	CONTACT NAME: Alison Quinn	
	PHONE (A/C No. Ex): (617) 720-6333	FAX (A/C No): (617) 723-7475
E-MAIL ADDRESS: aquinn@bralexander.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Utica National		#10687
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	BUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	GENERAL LIABILITY			CPP1825195	11/15/2021	11/15/2022	EACH OCCURRENCE	\$ 1,000,000	
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		X				MED EXP (Any one person)	\$ 10,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:							PERSONAL & ADV INJURY	\$ 1,000,000
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						GENERAL AGGREGATE	\$ 2,000,000	
	AUTOMOBILE LIABILITY						PRODUCTS - COMP/OP AGG	\$ 2,000,000	
	<input type="checkbox"/> ANY AUTO							\$	
	<input type="checkbox"/> ALL OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	\$	
	<input type="checkbox"/> HRED AUTOS						BODILY INJURY (Per person)	\$	
	<input type="checkbox"/> SCHEDULED AUTOS						BODILY INJURY (Per accident)	\$	
	<input type="checkbox"/> NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	\$	
	UMBRELLA LIAB							\$	
	<input type="checkbox"/> EXCESS LIAB						EACH OCCURRENCE	\$	
	<input type="checkbox"/> OCCUR						AGGREGATE	\$	
	<input type="checkbox"/> CLAIMS-MADE							\$	
	DED						RETENTION \$		
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						WC STATU-TORY LIMITS	OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)		Y/N	N/A			E.L. EACH ACCIDENT	\$	
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$	
							E.L. DISEASE - POLICY LIMIT	\$	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 The City of Norwich, Connecticut is included as an Additional Insured as respects General Liability coverage shown above in connection with a Contract.

CERTIFICATE HOLDER The City of Norwich Office of Community Development 23 Union Street, 2nd Floor Norwich, CT 06360	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Alison Quinn/ACQ Alison C. Quinn

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED - DESIGNATED
PERSON OR ORGANIZATION**

This endorsement modifies Insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s):

THE CITY OF NORWICH OFFICE OF COMMUNITY DEVELOPMENT 23 UNION STREET 2ND
FLOOR NORWICH, CT 06360

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II - Who Is An Insured is amended to include as an additional Insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your acts or omissions or the acts or omissions of those acting on your behalf:

1. In the performance of your ongoing operations; or
2. In connection with your premises owned by or rented to you.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional Insureds, the following is added to Section III - Limits Of Insurance:

If coverage provided to the additional Insured is required by a contract or agreement, the most we will pay on behalf of the additional Insured is the amount of insurance:

1. Required by the contract or agreement; or
 2. Available under the applicable Limits of Insurance shown in the Declarations;
- whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.



Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

Exhibit 3

In reply refer to: 0256554941
Mar. 09, 2020 LTR 4168C 0
06-1182114 000000 00

00019901
BODC: TE

CHILDREN IN PLACEMENT CONNECTICUT
INC
% JANET FREIMUTH
155 EAST ST STE 202
NEW HAVEN CT 06511

001854

Employer ID number: 06-1182114
Form 990 required: Y

Dear Taxpayer:

We're responding to your request dated Mar. 02, 2020, about your tax-exempt status.

We issued you a determination letter in March 1987, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

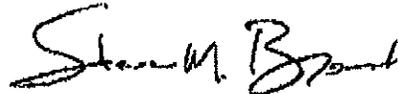
0256554941
Mar. 09, 2020 LTR 4168C 0
06-1182114 000000 00
00019902

CHILDREN IN PLACEMENT CONNECTICUT
INC
% JANET FREIMUTH
155 EAST ST STE 202
NEW HAVEN CT 06511

local time, Monday through Friday (Alaska and Hawaii follow Pacific
time).

Thank you for your cooperation.

Sincerely yours,



Steve M. Brown, Operations Manager
Operations 3-CIN

Officers

President Marie Lopez Kirkley-Bey
Residence: 39 Ashley Street
Hartford, CT 06105
(860) 728-1733
mlkirkleybey@yahoo.com

Vice President Shanay Nicole Fulton
Residence: 25 Green Street
Middletown, CT 06457
(914) 441-4255
snfulton@gmail.com
Business: Planning & Zoning Commission
Middletown, CT

Treasurer Stephen Rudof
Residence: 460 Sportsman Road
Orange, CT 06477
(203) 795-5477
(203) 988-7425 (cell)
srudof@juno.com

Secretary John Foley
Residence: 15 Benton Drive
Bloomfield, CT 06002
(860) 305-2041
cotuit99@hotmail.com

Members

Howard E. Altman
Residence: 28 Pearl Street
Milford, CT 06460
(203) 308-1921
howiealtman8@gmail.com

Brian Flemming
Residence: 34 Linwood Drive
West Hartford, CT 06107
(860) 500-8152
bflemming@gosolidus.com
Business: Solidus, Inc.
Bloomfield, CT

Michael Hoard
Residence: 46 Cedarwood Lane
Hope Valley, RI
(401) 457-6548
m.hoard8110@gmail.com
Business: Michael Hoard Consulting
Providence, RI

Vladimir-Ducarmel Joseph, MD, MHA
Residence: 111 Sheldon Rd #2343
Manchester, CT 06045
vladimirdjoseph@outlook.com
Business: St Francis Hospital
Hartford, CT 06105
(347) 608-9615

Brianna Marquis, Esq.
Residence: 744 Peck Lane
Cheshire, CT 06410
(203) 558-6494
bmarquis@cl-law.com
Business: Cummings & Lockwood, LLC
West Hartford, CT

Fayne Mascarenhas, MS, MBA
Residence: 1111 Hope Street, Apt. 11
Stamford, CT 06907
(469) 268-5801
fayne.nicole@gmail.com
Business: Deutsche Bank
New York, NY

Anne P. Underhill
Residence: 63 Turtle Bay Drive
Branford, CT 06405
(203) 464-9052
anne.underhill@yale.edu
Business: Yale University
New Haven, CT

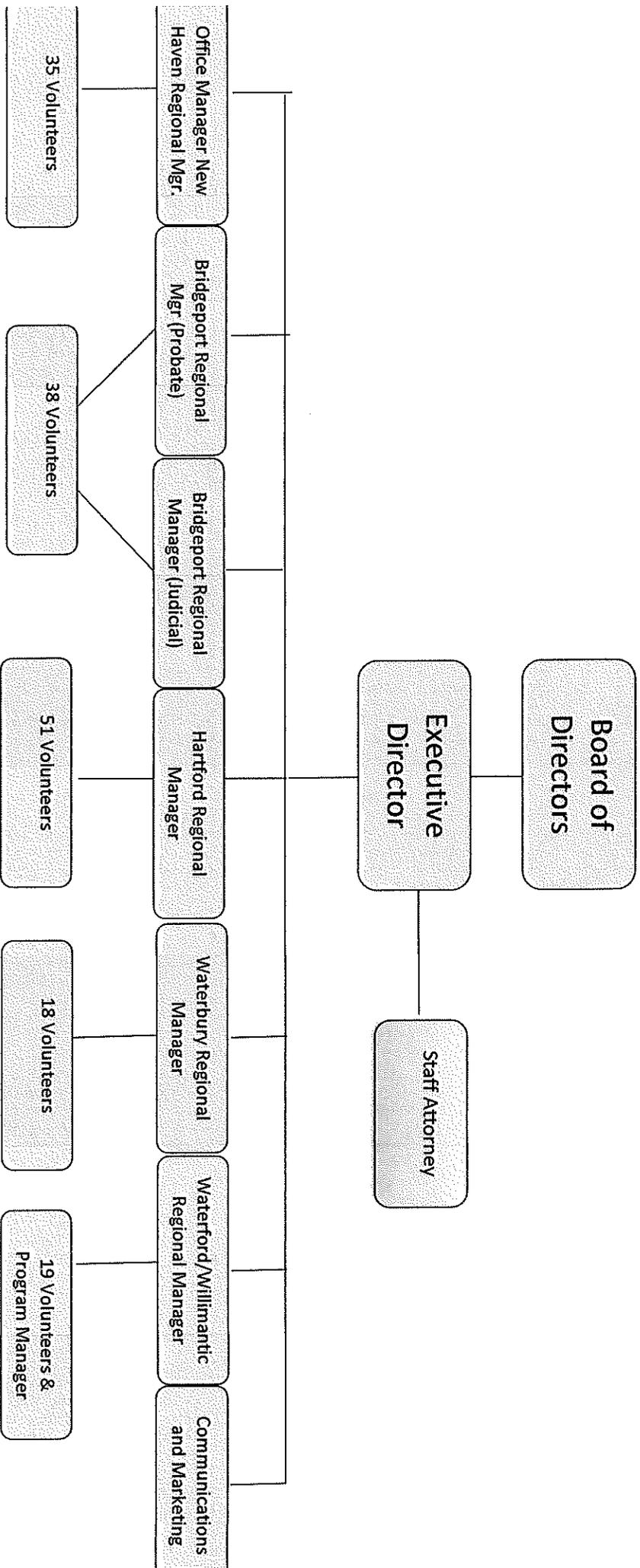


Exhibit 5-

JANET FREIMUTH

Exhibit 6

Address: 583 Ridgewood Road, Middletown, CT 06457

Phone: 860.573.0941 Email: pjfreimuth@yahoo.com

Areas of Focus: Nonprofit Operations/Administration

QUALIFICATIONS PROFILE

Accomplished, organized, and results-driven professional with extensive experience in operations and administrative management, complemented with strong background in program development and quality service.

Expert at identifying business opportunities, developing effective strategies, and enhancing fiscal resources and procedures to achieve company goals. Adept at determining and implementing process improvements to boost the competitive position of the organization. Known for strong interpersonal skills in cultivating and maintaining long-term relationships and communicating with all levels of individuals.

AREAS OF EXPERTISE

**Organizational and Community Leadership ~ Regulatory Compliance ~ Policy Design and Implementation
Budget and Fund Development ~ Information Administration ~ Staff Supervision**

PROFESSIONAL EXPERIENCE

CHILDREN IN PLACEMENT • New Haven, CT

Executive Director

2017-

- Maintained active involvement in all programs and services Statewide, and broadened knowledge of all programs focusing on prevention, foster care, guardian ad litem training and support, and effective systems to address gaps in Connecticut's Child Welfare programs
- Administered the preparation and submission of annual operational budget, control of budget, and reporting of accurately on progress made and challenges encountered
- Held responsibility in cultivating and managing existing relationships with funders and partners to secure and expand recurring revenue streams
- Carried out programmatic leadership and input for all strategic plan implementation processes with the chief executive officer and staff, while coaching program directors on the execution of strategic plan and transition program operations

Career Highlights:

- ✓ Led the comprehensive reorganization of the agency in better support of staff through succinct protocols for supervision, compliance, and staff development by identifying needs, resources, and restructuring
- ✓ Identified gaps in the agency and service areas and worked to build resources to meet them,

EDUCATION DEVELOPMENT CENTER • Waltham, MA

Director, Contracts and Finance

2010-2016

- Effectively handled a nationwide, federal contract in excess of \$15M annually and supported over 200 staff
- Directed the development performance indicators in evaluating budget and contract performance and compliance; and comprehensive policies and processes for center operations
- Took charge of constructing and managing multiple subcontracts, ranging from \$2,500 to \$1.5M annually

Career Highlights:

- ✓ Significantly boosted the use of small business and enforced protocols for increased compliance and procurement procedures and contracts
- ✓ Served as driving force behind the successful management and acquisition of annual funding in accordance with federal regulations

CATHOLIC CHARITIES, ARCHDIOCESE OF HARTFORD • Hartford, CT

Director of Programs and Community Relations

2007-2010

- Fulfilled a wide array of functions, including administering program and services, providing quality assurance, compliance, and policy implementation, and guaranteeing efficient service delivery capability
- Conducted statistical analysis on program performance, program development and projections
- Drove strategic efforts in developing financial resources and volunteer leadership in support to the mission of the agency

JANET FREIMUTH

Address: 583 Ridgewood Road, Middletown, CT 06457

Phone: 860.573.0941 Email: pjfreimuth@yahoo.com

Career Highlights:

- ✓ Successfully handled the budget in excess of \$5M for complex and various programs, including mental health, treatment, justice, child support, and emergency food and shelter programs
- ✓ Improved compliance, funding, and awareness of programs in New Haven and Litchfield Counties

INTERNATIONAL COALITION FOR CHILDREN AND THE ENVIRONMENT • Norwich, CT

Executive Director

2003-2007

- Spearheaded the planning and implementation of policies, objectives, and activities of the organization, while reporting requirements in adherence to board of directors and managing operational, programmatic, and fiscal performance
- Communicated vision and objectives of the organization to the public, associations, government agencies, community groups, and funders
- Exhibited proficiency in coordinated funding and program development opportunities
- Strategically established and managed comprehensive statewide urban environmental youth initiative, statewide youth conference, environmental forums, and international coordination of concurrent programs

Career Highlights:

- ✓ Generated funds to support statewide initiatives, which included food security programs, urban gardening, and nature learning parks to empower youth
- ✓ Drove youth initiatives in Ghana, Kenya, Liberia, Nigeria, Rwanda, and South Africa in collaboration with African countries.

Earlier Positions Held:

MASHANTUCKET PEQUOT TRIBAL NATION • Mashantucket, CT

Work/Life Coordinator

YOUNG EXPRESSIONS DAY NURSERY • Vernon, CT

Founder/Director

✧ EDUCATION ✧

Graduate Study in Special Education, BOSTON UNIVERSITY • Boston, MA

Master of Science in Elementary Education, CENTRAL CONNECTICUT STATE UNIVERSITY • New Britain, CT

Bachelor of Science in Business Administration, ROBERT MORRIS UNIVERSITY • Pittsburgh, PA

✧ ACTIVITIES ✧

Parish Council, St. Mary Parish, 2018-Present

Fellow, Children's Defense Fund, 2018-Present

Chair, HART Education Committee, 2018-Present

Secretary, St. Joseph's Finance Committee, 2015-2017

Treasurer, Northwest Community Council, 2009

Council Member, Milford United Way Executive Council, 2008-2009

Board Chair, Emergency Food and Shelter Program, 2008-2009

Council Member, Meriden/Wallingford DCF Advisory Council, 2007-2009

Contributing Member, New Haven Health and Services Committee, 2007-2009

Child and Youth Coordinator, United Nations Environmental Program, 2005-2006

Board of Directors, Capital Region Workforce Development Board, 2002 and 2003

Stephen L. Rudof

Married 57 years

One son - Public Defender in Massachusetts, 2000-2018, presently in private practice

Two grandchildren

B.A. University of Pennsylvania

MBA – Temple University

1968-1998 – PERKIN ELMER CORPORATION

Various executive positions in finance and administration including the board for charitable funds distribution

B'nai Brith – 1969 to 1984, various board positions including President
B'nai Brith Youth Organization - advisor

Various synagogue committees from 1973 including treasurer from 2000 to present

Children in Placement

1998-2008 Guardian ad Litem

2008 to present, Board Member and Treasurer

EXHIBIT 2 Insurance/Bond/Worker's Compensation

- State whether or not the agency has liability insurance coverage, in what amount and with what insuring agency.
- State whether or not the agency pays all payroll taxes and worker's compensation as required by Federal and State Law.
- State whether or not the agency has fidelity bond coverage for principal staff who handle the agency's accounts, in what amount and with what insuring agency.
- Provide a copy of your current insurance certificate, NOT YOUR POLICY.

EXHIBIT 3 Non-profit Determination

Non-profit organizations must submit tax-exemption determination letters from the Federal Internal Revenue Service.

EXHIBIT 4 List of Board of Directors

A list of the current board of directors or other governing body of the agency must be submitted. The list must include the name, telephone number, address, occupation or affiliation of each member; and must identify the principal officers of the governing body.

EXHIBIT 5 Organizational Chart

An organizational chart must be provided which describes the agency's administrative framework and staff positions, which indicates where the proposed project will fit into the organizational structure and which identifies any staff positions of shared responsibility.

EXHIBIT 6 Resumes of Chief Program Administrator and Chief Fiscal Officer

EXHIBIT 7 Conflict of Interest Disclosure
Form attached.

PART V: CONFLICT OF INTEREST QUESTIONNAIRE

**COMMUNITY DEVELOPMENT BLOCK GRANT
CITY OF NORWICH, CONNECTICUT**

**APPLICANT CONFLICT OF INTEREST QUESTIONNAIRE
2022-2023 PROGRAM YEAR**

Federal, State, and City law prohibits employees and public officials of the City of Norwich from participating on behalf of the City in any transaction in which they have a financial interest. This questionnaire must be completed and submitted by each applicant for Community Development Block Grant (CDBG) funding. The purpose of this questionnaire is to determine if the applicant, or any of the applicant's staff, or any of the applicant's Board of Directors would be in conflict of interest.

1. Is there any member(s) of the applicant's staff or any member(s) of the applicant's Board of Directors or governing body who is or has/have been within one year of the date of this questionnaire (a) a City employee or consultant, or (b) a City Council member, or (c) a member of the Community Development Advisory Committee (CDAC) member? Yes No

If yes, please list the name(s) and information requested below:

Name of person	Job Title of person	Indicate City employee, consultant, City Council member, CDAC member or other official (named)

2. Will the CDBG funds requested by the applicant be used to award a subcontract to any individual(s) or business affiliate(s) who is/are currently or has/have been within one year of the date of this questionnaire a City employee, consultant, City Council person or Community Development Advisory Committee member? Yes No

If yes, please list the name(s) and information requested below:

Name of person	Job Title of person	Indicate City employee, consultant, City Council member, CDAC member or other official (named)

3. Is there any member(s) of the applicant's staff or member(s) of the applicant's Board of Directors or other governing body who are business partners or family members of a City employee, consultant, City Council person, Community Development Advisory Committee member? Yes No

If yes, please identify below the City employee, consultant, or Council member with whom each individual has family or business ties.

Name of member	Name of City employee, Consultant, City Council member, CDAC member or other official (named)	Indicate type of tie (Family or Business)	If family, indicate relationship

4. Have you read and understood the HUD regulation regarding conflict of interest, 24 CFR 570.611 (attached)?

Name of Applicant: Children in Placement – CT, Inc.

Signature of Applicant's Representative *Jane Tremethy*

Title Executive Director Date 1/20/22

**HUD REGULATION REGARDING CONFLICT OF INTEREST
(NOT REQUIRED TO BE SUBMITTED WITH APPLICATION)**

24 CFR § 570.611 Conflict of interest

(a) Applicability. (1) In the procurement of supplies, equipment, construction, and services by recipients and by sub recipients, the conflict of interest provisions in 24 CFR 85.36 and 24 CFR 84.42, respectively, shall apply. (2) In all cases not governed by 24 CFR 85.36 and 84.42, the provisions of this section shall apply. Such cases include the acquisition and disposition of real property and the provision of assistance by the recipient or by its subrecipients to individuals, businesses, and other private entities under eligible activities that authorize such assistance (e.g., rehabilitation, preservation, and other improvements of private properties or facilities pursuant to Sec. 570.202; or grants, loans, and other assistance to businesses, individuals, and other private entities pursuant to Sec. 570.203, 570.204, 570.455, or 570.703(i)).

(b) Conflicts prohibited. The general rule is that no persons described in paragraph (c) of this section who exercise or have exercised any functions or responsibilities with respect to CDBG activities assisted under this part, or who are in a position to participate in a decision-making process or gain inside information with regard to such activities, may obtain a financial interest or benefit from a CDBG-assisted activity, or have a financial interest in any contract, subcontract, or agreement with respect to a CDBG-assisted activity, or with respect to the proceeds of the CDBG-assisted activity, either for themselves or those with whom they have business or immediate family ties, during their tenure or for one year

Section 3 Contractor Affidavit (2021 Final Rule)

Section 3 Business Concerns are:

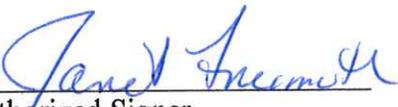
- At least 51 percent of the business is owned and controlled by low or very low-income persons; or
- At least 51 percent of the business is owned and controlled by current public housing residents or residents who currently live in Section 8-assisted housing; or
- Over 75 percent of the labor hours performed for the business over the prior three-month period are performed by Section 3 workers

This is to certify that Children in Placement, CT, Inc. _____ (*print Business name*)

_____ Is a Section 3 Business Concern (Please read, review and implement necessary items in document entitled "Section 3 Requirements")

Is **NOT** a Section 3 Business Concern but the contract for work will require my business or sub-contractor to hire, train, or educate a new employee. (Please read, review and implement necessary items in document entitled "Section 3 Requirements")

Is **NOT** a Section 3 Business Concern and the contract for work will **NOT** require my business or sub-contractor to hire, train or educate a new employee. (No further action is necessary unless an employee is hired during the contract period)



Authorized Signer

1/20/22

Date

Janet Freimuth

Print Name