

PASSAIC COUNTY COURT  
APPOINTED SPECIAL ADVOCATES, INC.  
FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017



## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Passaic County Court Appointed Special Advocates, Inc.

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Passaic County Court Appointed Special Advocates, Inc. (hereafter referred to as "Passaic County CASA, Inc."), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, cash flows and functional expenses 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Passaic County CASA, Inc. as of June 30, 2018 and 2017, 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.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information (shown on the Schedule of Expenditures of Federal and State Awards), as required by State of New Jersey Single Audit policy, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2018 on our consideration of Passaic County CASA, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Passaic County CASA, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Passaic County CASA, Inc.'s internal control over financial reporting and compliance.



GILLEN & JOHNSON, P.A.  
Somerville, New Jersey  
November 11, 2018

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
 STATEMENTS OF FINANCIAL POSITION  
 JUNE 30, 2018 AND 2017

ASSETS

	2018	2017
Cash	\$ 147,412	83,122
Accounts receivable	-	5,275
Grants receivable	71,971	97,084
Prepaid expenses	8,622	2,120
Furniture and equipment (Note 3)	16,193	11,871
Security deposit	<u>4,000</u>	<u>4,000</u>
Total assets	<u>\$ 248,198</u>	<u>203,472</u>

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable and accrued expenses	\$ 9,497	5,761
Capital lease payable (Note 4)	7,547	10,715
Deferred revenue	<u>17,670</u>	<u>-</u>
Total liabilities	<u>34,714</u>	<u>16,476</u>
Net assets:		
Unrestricted	213,484	129,225
Temporarily restricted	<u>-</u>	<u>57,771</u>
Total net assets	<u>213,484</u>	<u>186,996</u>
Total liabilities and net assets	<u>\$ 248,198</u>	<u>203,472</u>

See accompanying accountants' audit report and notes to financial statements.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
STATEMENTS OF ACTIVITIES  
YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
Changes in temporarily restricted net assets:		
Revenue and gains:		
Government grants:		
Federal: Victim Assistance Grant Program	\$ 196,528	164,677
Federal: Community Development Block Grant	12,599	7,202
State: Legislative allocation	88,572	92,073
State: Department of Community Affairs	1,250	-
Other revenue and gains:		
Corporate grants	-	26
Foundation grants	86,000	72,208
Total temporarily restricted revenue and gains	<u>384,949</u>	<u>336,186</u>
Net assets released from restrictions	<u>(442,720)</u>	<u>(278,415)</u>
Increase in temporarily restricted net assets	<u>(57,771)</u>	<u>57,771</u>
Changes in unrestricted net assets:		
Revenue and gains:		
Individual donations	15,044	33,066
Corporate donations	1,106	7,866
Foundation grants	25,500	24,900
Memorials and bequests	20	340
Donated services	232,108	218,146
Special events revenue	237,624	81,054
Special events expenses	(72,658)	(45,933)
Interest income	398	58
Total unrestricted revenue and gains	<u>439,142</u>	<u>319,497</u>
Net assets released from restrictions:		
Restrictions satisfied by payments	<u>442,720</u>	<u>278,415</u>
Total unrestricted revenue and gains	<u>881,862</u>	<u>597,912</u>
Expenses and losses:		
Program services	701,549	530,690
Management and general	45,362	36,071
Fundraising	50,692	16,217
Total expenses	<u>797,603</u>	<u>582,978</u>
Increase in unrestricted net assets	<u>84,259</u>	<u>14,934</u>
Increase in net assets	26,488	72,705
Net assets, beginning of year	<u>186,996</u>	<u>114,291</u>
Net assets, end of year	<u>\$ 213,484</u>	<u>186,996</u>

See accompanying accountants' audit report and notes to financial statements.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2018 AND 2017

	2018	2017
Cash flows from operating activities:		
Increase in net assets	\$ 26,488	72,705
Depreciation expense	4,318	3,454
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Change in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	5,275	(3,556)
Grants receivable	25,110	(15,856)
Prepaid expenses	(6,502)	1,091
Increase (decrease) in:		
Accounts payable and accrued expenses	3,736	4,261
Deferred revenue	17,670	(532)
Net cash provided by operating activities	<u>76,095</u>	<u>61,567</u>
Cash flows from investing activities:		
Purchase of equipment	<u>(8,637)</u>	-
Net cash used in investing activities	<u>(8,637)</u>	<u>-</u>
Cash flows from financing activities:		
Capital lease principal payments	<u>(3,168)</u>	<u>(3,013)</u>
Net cash used in financing activities	<u>(3,168)</u>	<u>(3,013)</u>
Net increase in cash	64,290	58,554
Cash at beginning of year	<u>83,122</u>	<u>24,568</u>
Cash at end of year	\$ <u><u>147,412</u></u>	<u><u>83,122</u></u>

See accompanying accountants' audit report and notes to financial statements.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
STATEMENTS OF FUNCTIONAL EXPENSES  
YEARS ENDED JUNE 30, 2018 AND 2017

	<u>Year ended June 30, 2018</u>			<u>Total</u>
	<u>Program services</u>	<u>Management and general</u>	<u>Fundraising</u>	
Salaries	\$ 326,755	29,550	14,775	371,080
Payroll taxes and fees	37,337	3,394	1,697	42,428
Retirement plan expense	4,627	421	210	5,258
Donated volunteer services	188,243	-	-	188,243
Donated services	14,890	-	-	14,890
Donated supplies and materials	24,337	2,212	1,106	27,655
Donated storage space	1,161	106	53	1,320
Rent	22,719	2,065	1,033	25,817
Insurance	7,425	675	338	8,438
Equipment expense	2,772	-	-	2,772
Janitorial service	1,716	156	78	1,950
Office supplies	6,798	618	309	7,725
Postage and delivery	2,048	512	-	2,560
Printing and reproduction	2,690	244	122	3,056
Professional fees - accounting	1,530	3,470	-	5,000
Fundraising consultant	-	-	30,000	30,000
Memberships and dues	1,574	-	-	1,574
Communications	3,203	291	146	3,640
Internet and website	6,782	616	308	7,706
Travel and meals	6,585	-	-	6,585
Staff training and meetings	13,097	-	-	13,097
Volunteer training expense	13,900	-	-	13,900
Depreciation expense	3,800	345	173	4,318
Miscellaneous expenses	7,560	687	344	8,591
	<u>\$ 701,549</u>	<u>45,362</u>	<u>50,692</u>	<u>797,603</u>

	<u>Year ended June 30, 2017</u>			<u>Total</u>
	<u>Program services</u>	<u>Management and general</u>	<u>Fundraising</u>	
Salaries	\$ 218,468	22,874	11,437	252,779
Payroll taxes and fees	24,436	2,608	1,304	28,348
Retirement plan expense	3,903	416	208	4,527
Donated volunteer services	160,371	-	-	160,371
Donated services	26,451	-	-	26,451
Donated legal services	18,856	-	-	18,856
Donated supplies and materials	9,051	966	483	10,500
Donated storage space	1,696	181	91	1,968
Rent	21,938	2,341	1,171	25,450
Insurance	7,416	792	396	8,604
Equipment expense	179	19	10	208
Janitorial service	1,793	191	96	2,080
Office supplies	3,856	412	206	4,474
Postage and delivery	965	241	-	1,206
Printing and reproduction	222	24	12	258
Professional fees - accounting	1,500	3,400	-	4,900
Memberships and dues	1,533	-	-	1,533
Communications	2,768	296	148	3,212
Internet and website	5,170	552	276	5,998
Travel and meals	1,138	-	-	1,138
Staff training and meetings	729	-	-	729
Volunteer training expense	11,151	-	-	11,151
Depreciation expense	2,977	318	159	3,454
Miscellaneous expenses	4,123	440	220	4,783
	<u>\$ 530,690</u>	<u>36,071</u>	<u>16,217</u>	<u>582,978</u>

See accompanying accountants' audit report and notes to financial statements.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

**NOTE 1 - DESCRIPTION OF ORGANIZATION**

Passaic County CASA, Inc. is an independent, non-profit organization of professionals and trained volunteers who have been appointed by the New Jersey Family Court to advocate for children removed from their homes due to abuse and/or neglect. The Organization works to ensure that needed services and assistance are made available to these children while helping to move them toward safe and permanent homes.

The Organization was incorporated on January 26, 2007, and began operations on July 1, 2007.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of accounting

The Organization's financial statements are presented in accordance with general accounting standards issued by the Financial Accounting Standards Board. The standards require an organization to provide certain basic information on the organization as a whole. An organization is required to provide a statement of financial position, a statement of activities and a statement of cash flows which classify the organization's net assets based on the restrictions imposed on the net assets. Specifically, the net assets are to be classified as permanently restricted, temporarily restricted or unrestricted based on the time and/or stipulations of the restrictions. As a voluntary health and welfare organization, a statement of functional expenses is also required.

The Organization's financial reporting and activities are governed by certain regulatory and donor restrictions. To ensure observance of these limitations and restrictions on the use of financial resources, the Organization maintains its accounts on an accrual basis using net asset accounting as prescribed by the standards. Financial resources are classified for accounting and reporting purposes in the following net asset classifications according to their nature and purpose:

- Unrestricted: This classification of net assets is used to account for financial resources available for the general operations of the Organization.
- Temporarily restricted: This classification of net assets is used to account for financial resources limited in use by a donor-imposed restriction or the Board of Directors of the Organization. Further, these resources are temporary in nature due to the fact the restriction can expire or be fulfilled.

During the year ended June 30, 2017, the Organization received a \$37,208 grant from a donor which is restricted to the salary and related expenses for an employee to be a community outreach coordinator, of which \$1,181 had been spent as of June 30, 2017, leaving a temporarily restricted balance of \$36,027 as of that date. That balance was expended in accordance with the donor restriction during the year ended June 30, 2018.



PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
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Also during the year ended June 30, 2017, the Organization received a \$25,000 grant from a donor which is restricted to expenses for community outreach and volunteer recruitment, of which \$3,265 had been spent as of June 30, 2017, leaving a temporarily restricted balance of \$21,744 as of that date. That balance was expended in accordance with the donor restriction during the year ended June 30, 2018.

The Organization had no temporarily restricted net assets at June 30, 2017.

- Permanently restricted: This classification of net assets is used to account for financial resources limited in use by a donor-imposed restriction which can neither expire nor be fulfilled.

The Organization had no temporarily or permanently restricted net assets at June 30, 2018 and 2017.

Use of estimates

The process of preparing financial statements in accordance with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Cash and cash equivalents

Cash and cash equivalents include all highly-liquid investments with a maturity of three months or less at the date of purchase. The Organization minimizes its credit risk by placing its cash and cash equivalents with a major bank. The Organization believes that no concentration of credit risk exists with respect to cash and cash equivalents.

Furniture and equipment

Furniture and equipment are stated at cost or estimated fair value, if donated, less accumulated depreciation. Depreciation is provided over the estimated useful life of the respective assets (generally 5 years) on a straight-line basis.

Revenue recognition

Cash contributions are generally recognized when received. Unconditional pledges and associated receipts are recognized as described below. Revenue from government grant awards which are conditioned upon Organization requests for expense reimbursements are recognized during the period in which such expenses were incurred.

Contributions

Under the general accounting standards issued by the Financial Accounting Standards Board for contributions received and contributions made, the Organization recognizes contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the nature of any donor restrictions. Unconditional pledges (or promises to give) of monetary resources that are expected to be collected within one year are recorded at their full amount less a reserve for

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
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JUNE 30, 2018 AND 2017

uncollectible pledges. Unconditional pledges that are expected to be collected in future years are recorded at the present value of their future cash flows less a reserve for uncollectible pledges. Conditional pledges are not included as support until the conditions are substantially met. Pledges of future services to be provided to the Organization are recorded when the contributed services are received.

Contributed supplies and services

Under the general accounting standards issued by the Financial Accounting Standards Board, the Organization recognizes contributions of supplies and of services which create or enhance nonfinancial assets or require specialized skills that would typically need to be purchased if not provided by donation. Such services are valued at the rate necessary to replace these services. Services that do not meet the above criteria are not recognized.

Functional allocation of expenses

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

Tax status

The Organization is exempt from income taxes as a charitable not-for-profit organization under Internal Revenue Code Section 501(c)(3), and is not a private foundation.

The Organization evaluates all significant tax positions as required by the general standards of accounting for uncertainty in income taxes established by the Financial Accounting Standards Board. The Organization does not believe that it has taken any tax positions that would require the recording of any additional tax liability nor does it believe that there are any unrealized tax benefits that would increase or decrease within the next twelve months.

The Organization files returns in the federal and New Jersey jurisdictions. The returns filed within the last four years are generally open for examination by those jurisdictions.

New accounting standards

Not-for-profit entity financial reporting: In August 2016 the FASB issued ASU 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. This new standard will change the presentation and classification of net assets. Principal changes are as follows:

- The current classification of net assets (unrestricted, temporarily restricted and permanently restricted) will be replaced by two classes of net assets: Net assets without donor restrictions and Net assets with donor restrictions. Footnote disclosures will be required to include the timing and nature of the restrictions, as well as the composition of net assets at the end of the period. The disclosures will continue to show an analysis by time, purpose, and perpetual restrictions. Also, the disclosure of any designation or appropriation of net assets by the governing body will be mandatory.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

- Information about the function and nature of expenses will be presented in one location: in the footnotes, in the statement of activities, or as a separate statement. Voluntary health and welfare organizations will no longer be required to present a statement of functional expenses, but may choose from one of the three options to report this information. Additional disclosures will also be required regarding specific methodologies used to allocate costs among program and support functions.
- Disclosures aimed at improving a financial statement user's understanding of an organization's liquidity and how it is being managed will be required. These include qualitative information on the management of liquid resources, and quantitative information that communicates the availability of financial assets, to meet cash needs for general expenditures within one year of the date of the financial statements.

Additional changes affect the reporting of: investment expenses; endowments that have a current fair value that is less than the original gift amount (or amount required to be retained by donor or by law), known as "underwater" endowments; contributions of long-lived assets (for example, equipment and buildings or cash and other assets restricted to the purchase of long-lived assets); and cash flows reported on the direct method.

The standard is effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application is permitted.

Leases: In February 2016 the FASB issued ASU 2016-02, *Leases*. This new standard significantly changes the way lessees account, classify, and report for leases for property, plant, and equipment under accounting principles generally accepted in the United States of America. Under the new standard, a lessee will recognize long-term leases on the statement of financial position as a lease payment liability to make lease payments, and an offsetting right-of-use asset representing the entity's right to use the underlying asset for the lease term. The lease payment liability will be initially measured at the present value of the lease payments. For most nonpublic entities, the standard is effective for annual reporting periods beginning after December 15, 2019. Early adoption is permitted.

Organization management is currently evaluating the effect that these ASUs will have on the Organization's financial statements.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
 NOTES TO THE FINANCIAL STATEMENTS  
 JUNE 30, 2018 AND 2017

**NOTE 3 - FURNITURE AND EQUIPMENT**

Furniture and equipment are summarized as follows:

	2018	2017
Photocopier under capital lease	\$ 16,727	16,727
Computer equipment	8,639	-
Furniture and fixtures	<u>2,865</u>	<u>2,865</u>
	28,231	19,592
Accumulated depreciation	<u>12,038</u>	<u>7,721</u>
	\$ <u>16,193</u>	<u>11,871</u>

**NOTE 4 - CAPITAL LEASE PAYABLE**

The Organization leases its photocopier under an agreement that is classified as a capital lease. The lease expires in October 2020. The cost of the equipment under a capital lease is included in the statement of financial position as furniture and equipment (Note 3). Amortization of the asset under the capital lease is included in depreciation expense. Interest expense on the lease and the difference between the balance of the capital lease payable and the present value of the net minimum lease payments are immaterial.

The future minimum lease payments required under the capital lease for years ended June 30 are as follows:

2019	\$ 3,168
2020	3,168
2021	<u>1,211</u>
	\$ <u>7,547</u>

**NOTE 5 – SHORT TERM BORROWINGS**

Line of credit agreement with bank

On August 24, 2016, the Organization entered into a line of credit agreement with a bank, with an initial expiration date of September 15, 2017. The maximum balance on the line of credit is \$50,000. Interest is charged at the higher of 4.50% or the published prime rate plus 1.00%. The Organization received an advance of \$10,000 on September 2, 2016, which was repaid in full on September 29, 2016. The most recent extension of the line is to September 15, 2019, effective as of September 15, 2018.

Loan agreement with CASA of New Jersey, Inc.

On July 10, 2016, the Organization entered into a loan agreement with Court Appointed Special Advocates of New Jersey, Inc. in the amount of \$15,000. No interest was payable under the agreement. The loan was necessitated by cash flow problems caused by delays in reimbursements under a grant program. Shortly after

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
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the receipt of the grant reimbursements the loan was repaid in full on September 26, 2016, at which time the agreement terminated.

**NOTE 6 - LEASE COMMITMENT**

The Organization is obligated under a lease for its premises until February 28, 2019. Monthly rent is \$2,181 per month until September 30, 2017, \$2,292 per month until September 30, 2018, and \$2,356 per month until February 28, 2019.

On June 29, 2018, the lease was amended to provide for a move to a larger space in the same building. The amended lease will expire on the last day of the month in which the fifth anniversary of the move to the new space occurs. The move is expected to occur in the fourth quarter of 2018. Monthly rent is \$3,388 per month for the first year of the amended lease, plus 2% escalations on subsequent anniversaries; these amounts are net of a quarterly contribution of \$4,000 by the lessor to the Organization.

There is also an option for the Organization to extend the lease for an additional five-year period.

Minimum annual rentals under the lease for years ended June 30 are as follows (approximate based on the actual move date):

2019	\$ 36,855
2020	41,484
2021	42,624
2022	43,794
2023	44,943
2024	<u>11,307</u>
	\$ <u>221,007</u>

**NOTE 7 - PENSION PLAN**

The Organization has established a defined contribution plan for all employees having attained 1,000 hours of service within a plan year. This is a SIMPLE IRA plan for which employees may make contributions in accordance with Internal Revenue Code Section 408(p), and the Organization makes contributions of 3% of base salaries to the employees' plan balances. The amount of pension expense was \$5,258 and \$4,527 during the years ended June 30, 2018 and 2017, respectively.

**NOTE 8 - DEPENDENCY FOR FUNDING**

The Organization receives most of its support in the form of federal government grants, a grant from the New Jersey Legislature (which is passed through CASA of New Jersey, Inc.), and grants and contributions from private foundations, corporations and individuals. The continued operations of the Organization are contingent upon continued support from these sources.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
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**NOTE 9 - SUBSEQUENT EVENTS**

The Financial Accounting Standards Board has established general standards of accounting for and disclosure of events that occur after the date of the statement of financial position but before the date that the financial statements are issued or are available to be issued. These standards also require disclosure of the date through which an entity has evaluated subsequent events. Accordingly, the Organization has evaluated, for potential recognition and disclosure, events that have occurred through November 11, 2018, the date the financial statements were available to be issued.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2018

Federal grantor/Pass-through grantor/ Program or cluster Title	Federal CFDA No.	Pass-through entity indentifying number	Expenditures
<u>FEDERAL AWARDS</u>			
U.S. Department of Justice / pass-through from New Jersey Department of Law and Public Safety, Office of the Attorney General / Victim Assistance Grant Program / Advocacy for Passaic County's Child Abuse Victims: Calendar year 2017: federal award no. 2015-VA-GX- 0021; grant award amount \$150,000	16.575	VAG-74-15	\$ 54,095
January 1, 2018 - August 31, 2019: federal award no. 2016-VA-GX-0072; grant award amount \$300,000	16.575	VAG-96-16	78,257
U.S. Department of Justice / pass-through from New Jersey Department of Law and Public Safety, Office of the Attorney General / Victim Assistance Grant Program / Training for Volunteers for Passaic County's Child Abuse Victims: January 1, 2018 - August 31, 2019: federal award no. 2016-VA-GX-0072; grant award amount \$245,900	16.575	VAG-97-16	64,176
U.S. Department of Housing and Urban Development / pass-through from County of Passaic / Community Development Block Grant / Advocacy Coordinator [Grant period January 23, 2017 - August 31, 2018; grant award amount \$10,000]	16.575	829318539	2,798
[Grant period September 1, 2017 - August 31, 2019 grant award amount \$10,000]	16.575	829318539	9,801
<u>STATE AWARDS</u>			
State of New Jersey, Department of Children and Families/Division of Child Protection and Permanency / pass-through from CASA of New Jersey, Inc. / Legislative allocation from Child Protective and Permanency Services and Safety and Permanency in the Courts to the Court Appointed Special Advocate Program [Grant period July 1, 2017-June 30, 2018; grant award amount \$88,612]	-	18GPLC	88,572
State of New Jersey, Department of Community Affairs / pass-through from CASA of New Jersey, Inc. / Community Services Block Grant / Special Initiatives Grant / Diversity Recruitment Mini-Grant / [Grant period April 1, 2018 - September 30, 2018; grant award amount \$1,250]	-	-	<u>1,250</u>
Total expenditures of federal and state awards			\$ <u>298,949</u>

See accompanying notes to schedule of expenditures of federal and state awards.

PASSAIC COUNTY COURT APPOINTED SPECIAL ADVOCATES, INC.  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2018

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal and state awards includes the federal and State of New Jersey grant activity of Passaic County CASA, Inc. and is presented on the accrual basis of accounting.

**NOTE 2 - SUBRECIPIENTS**

Passaic County CASA, Inc. provided no federal or state awards to subrecipients during the year.