

Court Appointed Special Advocates
of Camden County, Inc.

Financial Statements

June 30, 2020

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

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COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

BOARD OF DIRECTORS

JUNE 30, 2020

<u>Official</u>	<u>Position</u>
Jonathan Cummings	Executive Director
Kelvin Peña	President
Brigette Satchell	Vice President
Shaneka Shannon	Secretary
Barry Epps	Treasurer
Stephanie Appling	Board Member

NIGHTLINGER, COLAVITA & VOLPA

A Professional Association

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Court Appointed Special Advocates of Camden County, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Court Appointed Special Advocates of Camden County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 Court Appointed Special Advocates of Camden County, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of volunteer services is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2021, on our consideration of Court Appointed Special Advocates of Camden County, 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 the effectiveness the Court Appointed Special Advocates of Camden County, 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 Court Appointed Special Advocates of Camden County, Inc.'s internal control over financial reporting and compliance.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, PA

Raymond Colavita, CPA, RMA
February 12, 2021

NIGHTLINGER, COLAVITA & VOLPA

A Professional Association

Certified Public Accountants

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Court Appointed Special Advocates of Camden County, Inc.

We have audited, in accordance with the 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; the financial statements of Court Appointed Special Advocates of Camden County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Court Appointed Special Advocates of Camden County, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court Appointed Special Advocates of Camden County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Court Appointed Special Advocates of Camden County, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Court Appointed Special Advocates of Camden County, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, PA

Raymond Colavita, CPA, RMA
February 12, 2021

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2020

ASSETS

Current Assets

Cash	\$	63,222
Federal Awards Receivable (Note 2)		35,895
State Financial Assistance Receivable (Note 2)		5,654
Prepaid Expenses (Note 11)		1,276

Total Current Assets 106,047

Property and Equipment:

Property and Equipment (Note 3)		15,564
Less: Accumulated Depreciation		(15,564)

Net Property and Equipment -

TOTAL ASSETS \$ 106,047

LIABILITIES AND NET ASSETS

Unearned Revenue (Note 10)		-
Loan Payable (PPP) (Note 14)		31,385

Net Assets

Without Donor Restrictions (Note 1) 74,662

Total Net Assets 106,047

Total Liabilities and Net Assets \$ 106,047

See Notes to Financial Statements

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

STATEMENT OF ACTIVITIES

JUNE 30, 2020

Changes in Net Assets Without Donor Restriction

Revenue and Support

Federal Awards	\$	154,157
State Financial Assistance		73,876
Contributions		9,963
Fundraising Income (Net of Direct Expenses)		36,835
Interest Income		48
		<hr/>
Total Revenue and Support		274,879
		<hr/>

Expenses

Program Services		199,337
General & Administrative		53,157
Fundraising		13,289
		<hr/>
Total Expenses (Page 8)		265,783
		<hr/>

Total Increase in Net Assets		9,096
Net Assets at Beginning of Year		65,566
		<hr/>
Net Assets at End of Year	\$	74,662
		<hr/> <hr/>

See Notes to Financial Statements

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
JUNE 30, 2020

	<u>Program</u>	<u>General &</u>	<u>Fundraising</u>	<u>Total</u>
	<u>Expenses</u>	<u>Administrative</u>	<u>Expenses</u>	
		<u>Expenses</u>		
Description:				
Salaries, Payroll Taxes & Benefits	\$ 139,941	\$ 37,318	\$ 9,329	\$ 186,588
Advertising and Communications	8,616	2,298	574	11,488
Dues & Fees	231	62	15	308
Insurance Expense	4,591	1,224	306	6,121
Office Supplies and Expenses	11,472	3,059	765	15,296
Other Expenses	7,287	1,943	486	9,716
Outside Contract Services	3,914	1,044	261	5,219
Payroll Processing	1,043	278	70	1,390
Professional Fees	1,564	417	104	2,085
Rent & Real Estate Taxes	8,404	2,241	560	11,205
Telephone & Internet Access	1,882	502	125	2,509
Travel	2,168	578	145	2,890
Volunteer Appreciation and Training	8,226	2,194	548	10,968
Total Expenses	<u>\$ 199,337</u>	<u>\$ 53,157</u>	<u>\$ 13,289</u>	<u>\$ 265,783</u>

See Notes to Financial Statements

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

STATEMENT OF CASH FLOWS

JUNE 30, 2020

Cash Flows from Operating Activities

Increase in Net Assets	\$	9,096
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
(Increase)/Decrease in Prepaid Expenses		5,278
(Increase)/Decrease in Accounts Receivable		5,041
Decrease/(Increase) in Loan Payable		31,385
Decrease/(Increase) in Unearned Revenue		(4,291)
		<hr/>
Net Cash Provided by Operating Activities		46,509
		<hr/>

Cash Flows from Financing Activities

Net Cash Used by Financing Activities		<hr/>
		<hr/>
Increase in Cash and Equivalents		46,509
Cash and Equivalents - Beginning of Year		16,713
		<hr/>
Cash and Equivalents - End of Year	\$	63,222
		<hr/> <hr/>

See Notes to Financial Statements

Court Appointed Special Advocates of Camden County, Inc.
Notes to Financial Statements
June 30, 2020

1) Summary of Significant Accounting Policies

Organization:

Court Appointed Special Advocates of Camden County, Inc. is a non-profit organization under the jurisdiction of the Superior Court of New Jersey, Chancery Division, Family Part, Camden County, which provides court appointed volunteers to advocate for permanent homes for children. The organization is principally engaged in recruiting, training, and supervising volunteers who are appointed by a judge in Family Court to advocate for a child or family of children who are in out-of-home placement. The organization was incorporated in New Jersey on February 26, 2003.

Accounting Method:

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation:

Financial statement presentation follows the recommendations of the FASB Accounting Standard Codification (ASC) No. 958, Not-for-Profit Entities. Under ASC No. 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets as follows:

Net Assets with Donor Restrictions - The part of net assets of a not-for-profit entity that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets without Donor Restrictions - The part of net assets of a not-for-profit entity that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Property and Equipment:

Property and equipment is stated at cost and depreciated using the straight-line method over the estimated useful lives of the assets, which range from 3 to 7 years. Donated equipment is capitalized at fair value.

Revenue Recognition:

Donor-restricted contributions are reported as increases in temporarily or permanently 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 Statement of Activities as net assets released from restrictions. However, when a restricted grant or contribution is received and the restrictions are met in the same reporting period, the contribution is recorded as net assets without donor restriction.

Income Taxes:

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes is provided.

Court Appointed Special Advocates of Camden County, Inc.
Notes to Financial Statements
June 30, 2020

1) Summary of Significant Accounting Policies (Continued)

Cash and Equivalents:

Cash equivalents consist of highly liquid investments with an initial maturity of three months or less. The Organization minimizes its credit risk by placing its cash and cash equivalents with major banks and financial institutions. The Organization believes that no concentration of credit risk exists with respect to cash and cash equivalents.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Funding Sources:

The Organization receives most of its support from private foundations and organizations. In addition to the above support, CASA received a grant from the New Jersey Legislature through CASA of New Jersey, Inc. CASA and a Federal Victims of Crime (VOCA) Grant. It also raises funds from the general public.

Economic Dependency:

As the entity receives a significant portion of its revenue from the New Jersey Legislature through CASA of New Jersey, Inc, and the Federal VOCA Grant the continued operations of CASA are contingent upon the continued support from these sources.

New Accounting Standard Updates:

In August 2018, the FASB issued Accounting Standards Update (ASU) 2018-13, Fair Value Measurement (Topic 820): Disclosure Framework-Changes to the Disclosure Requirements for Fair Value Measurement. The ASU provides amendments on changes in unrealized gains and losses, the range and weighted average of significant unobservable inputs used to develop Level 3 fair value measurements, and the narrative description of measurement uncertainty should be applied prospectively for only the most recent interim or annual period presented in the initial fiscal year of adoption. All other amendments should be applied retrospectively to all periods presented upon their effective date. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. Early adoption is permitted upon issuance of this Update. An entity is permitted to early adopt any removed or modified disclosures upon issuance of this Update and delay adoption of the additional disclosures until their effective date. Management is currently evaluating the potential impact of the adoption of ASU 2018-13 on the Organization's financial statements.

In June 2018, the FASB issued Accounting Standards Update (ASU) 2018-08, Not-For-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. This ASU is intended to clarify and improve the scope and the accounting guidance for contributions received and contributions made.

Court Appointed Special Advocates of Camden County, Inc.
Notes to Financial Statements
June 30, 2020

1) Summary of Significant Accounting Policies (Continued)

New Accounting Standard Updates (Continued):

The amendments in this Update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. Management is currently evaluating the potential impact of the adoption of ASU 2018-08 on the Organization's financial statements.

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606), which is a comprehensive new revenue recognition standard that will supersede existing revenue recognition guidance. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. FASB issued ASU 2015-14 that deferred the effective date for the Organization until annual periods beginning after December 15, 2018. Earlier adoption is permitted subject to certain limitations. The amendments in this update are required to be applied retrospectively to each prior reporting period presented or with the cumulative effect being recognized at the date of initial application. Management is currently evaluating the potential impact of the adoption of ASU 2014-09 on the Organization's financial statements.

In February 2016, the FASB issued ASU 2016-02 (as amended with 2018-10, 11 & 20), Leases (Topic 842). ASU 2016-02 (as amended with 2018-10, 11 & 20) establishes a right-of-use ("ROU") model that requires a lessee to record an ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statements of activities. ASU 2016-02 (as amended with 2018-10, 11 & 20) is effective for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. Management is currently evaluating the potential impact of the adoption of ASU 2016-02 (as amended with 2018-10, 11 & 20) on the Organization's financial statements.

In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) and Health Care Entities (Topic 954) –Presentation of Financial Statements of Not-for-Profit Entities. The ASU amends the current reporting model for nonprofit organizations and enhances their required disclosures.

Court Appointed Special Advocates of Camden County, Inc.
Notes to Financial Statements
June 30, 2020

1) Summary of Significant Accounting Policies (Continued)

New Accounting Standard Updates (Continued):

The major changes include: (a) requiring the presentation of only two classes of net assets now entitled “net assets without donor restrictions” and “net assets with donor restrictions”, (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations of restrictions on gifts used to acquire or construct long-lived assets absent explicit donor stipulations otherwise, (d) requiring that all nonprofits present an analysis of expenses by function and nature in either the statement of activities, a separate statement, or in the notes and disclose a summary of the allocation methods used to allocate costs, (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources, (f) presenting investment return net of external and direct expenses, and (g) modifying other financial statement reporting requirements and disclosures intended to increase the usefulness of nonprofit financial statements. The ASU is effective for the Organization’s financial statements for fiscal years beginning after December 15, 2017. Early adoption is permitted. The provisions of the ASU must be applied on a retrospective basis for all years presented although certain optional practical expedients are available for periods prior to adoption. The adoption of ASU 2016-14 will impact the financial statements of the Organization.

2) Due from Funding Agencies

As of June 30, 2020, the Organization had the following balances receivable:

<u>Source</u>	<u>Amount</u>
Victims of Crime Act (VOCA)	\$ 36,895
Health and Human Services	<u>5,654</u>
Total	<u>\$ 41,549</u>

3) Property and Equipment

Furniture and equipment currently in use consists of the following at June 30, 2020:

Office Equipment (3-year to 5-year life)	\$ 14,969
Furniture and Fixtures (7-year life)	595
Less: Accumulated Depreciation	<u>(15,564)</u>
	<u>\$ -</u>

Depreciation has been recorded during this fiscal year using the straight-line method.

4) Intangibles

Intangibles consist of the following at June 30, 2020:

Organization Costs (5-year life)	\$ 615
Less: Accumulated Amortization	<u>(615)</u>
	<u>\$ -</u>

Court Appointed Special Advocates of Camden County, Inc.
Notes to Financial Statements
June 30, 2020

5) Fundraising Activities

Income from CASA's benefits and special events, net of direct expenses, for the fiscal year ended June 30, 2020 are as follows:

Gross Support	\$ 65,514
Less: Direct Expenses	<u>(28,679)</u>
Net Proceeds	<u>\$ 36,835</u>

6) Functional Allocation of Expenses

The cost of providing the various programs and supporting services has been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and the supporting services on the basis of ratios determined by management.

7) Compensated Absences

The liability for accumulated unpaid vacation, sick pay, and other compensated employee absences has not been accrued because the amount cannot be reasonably estimated.

8) Rental Agreement

Rental of the Organization's office was subject to a lease agreement ending on December 31, 2020 at the price of \$11,205 per year. The future minimum lease payments are as follows:

	<u>Amount</u>
2020-2021	<u>\$ 5,602.50</u>
	<u>\$ 5,602.50</u>

9) Operating Lease

The Organization leases a copier under an operating lease at \$137.65 per month. The future minimum lease payments are as follows:

	<u>Amount</u>
2020-2021	\$ 1,651.80
2021-2022	1,651.80
	<u>\$ 3,303.60</u>

10) Unearned Revenue

Unearned revenue reported in the Statement of Net Position as of June 30, 2020 is \$0.

Court Appointed Special Advocates of Camden County, Inc.
Notes to Financial Statements
June 30, 2020

11) Prepaid Expenses

Prepaid expenses represent payments made to insurance carriers for services that will benefit periods beyond June 30, 2020.

12) Contract Expenditures

The amounts of assets, liabilities, fund balances, revenues, and expenses reflected in the accompanying financial statements relating to grant contracts and agreements are subject to review and audit by the funding agencies. In such an event, there is a possibility that a funding source may disallow items that are charged to the programs. No provision has been made for any liability that may result except where the amount has been identified by the funding agency as of the report date.

13) Tax Status

The Court Appointed Special Advocates of Camden County, Inc. was incorporated as a not-for-profit corporation under the laws of the State of New Jersey and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, there is no provision for income taxes.

Management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings and believes that no uncertain positions exist concerning the Organization's income tax returns. The Organization's returns for the years ended June 30, 2017, 2018, and 2019 remain open for audit by the Internal Revenue Service.

14) Loan Payable - Paycheck Protection Program (PPP)

During the year, the Organization received a PPP Loan in the amount of \$31,385, of which the entire amount has been forgiven as of February 8, 2021.

15) Subsequent Events

The Board of Directors considered subsequent events through February 12, 2021, the date the financial statements were available to be issued, for inclusion on the financial statements.

End of Notes to Financial Statements

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

SCHEDULE OF VOLUNTEER SERVICES (UNAUDITED)

JUNE 30, 2020

Volunteers donated significant amounts of time to Court Appointed Special Advocates of Camden County, Inc. during the year ended June 30, 2020. Although the dollar value of these services is not reflected in the accompanying financial statements, these volunteers are essential to the success of the Organization and the Organization could not exist without them. The Organization has calculated the following value for the contributions made by volunteers for the year ended June 30, 2020:

Hours	1,804.61
Rate per hour	\$ 25.00
Total	<u>\$ 45,115.25</u>

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

JUNE 30, 2020

<u>Grantor</u>	<u>Contract Dates</u>	<u>CFDA Number</u>	<u>Federal FAIN Number</u>	<u>Grant Number</u>	<u>Award Amount</u>	<u>Accounts Receivable June 30, 2019</u>	<u>Received</u>	<u>Expenditures</u>	<u>Accounts Receivable June 30, 2020</u>
US Department of Justice:									
Passed Through New Jersey Dept of Law and Public Safety:									
Victims of Crime Act (VOCA)	1/1/18-8/31/19	16.575	2015-VA-GX-0021	FY15-100-066-1020-142	\$ 229,923	\$ (35,769)	64,315	\$ (28,546)	\$
Victims of Crime Act (VOCA)	9/1/19-8/31/21	16.575	2018-V2-GX-0052	FY19-100-066-1020-142	300,000		84,716	(120,611)	(35,895)
US Department of Housing and Urban Development:									
Passed Through Camden County:									
Community Development Block Grant	7/1/18-6/30/19	14.218	Unknown	Unknown	12,000	(9,571)	9,571		
Community Development Block Grant	7/1/19-6/30/20	14.218	Unknown	Unknown	5,000		5,000	(5,000)	
Total						\$ (45,340)	163,602	\$ (154,157)	\$ (35,895)

These funds were not audited in accordance with the Uniform Guidance since the total of all grant expenditures did not exceed \$750,000.

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

JUNE 30, 2020

<u>Grantor</u>	<u>Contract Dates</u>	<u>Grant or Project Number</u>	<u>Award Amount</u>	<u>Accounts Receivable June 30, 2019</u>	<u>Unearned Revenue June 30, 2019</u>	<u>Received</u>	<u>Expenditures</u>	<u>Accounts Receivable June 30, 2020</u>
New Jersey Department of Children and Families								
Passed Through CASA of New Jersey:								
Youth Advocacy	7/1/18-6/30/19	NJ10657-12-0614-L2	\$ 63,947	\$	\$ 4,291	\$	\$ (4,291)	\$
Youth Advocacy	7/1/19-6/30/20	NJ10657-12-0614-L2	52,585			52,585	(52,585)	
Growth Grant	7/1/19-6/30/20	N/A	7,000			7,000	(7,000)	
Diversity Recruitment	4/1/18-9/30/18	N/A	1,250	(1,250)		1,250		
Passed Through Camden County:								
Health and Human Services	7/1/19-6/30/20	N/A	10,000			4,346	(10,000)	(5,654)
Total				\$ (1,250)	\$ 4,291	\$ 65,181	\$ (73,876)	\$ (5,654)

COURT APPOINTED SPECIAL ADVOCATES OF CAMDEN COUNTY, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
JUNE 30, 2020

1. GENERAL INFORMATION

The accompanying schedule of expenditures of federal and state awards presents the activities in all the federal and state grant programs of the Court Appointed Special Advocates of Camden County, Inc for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). All financial assistance received directly from federal or state agencies as well as financial assistance passed through other government agencies or not-for-profit organizations are included on the Schedule of Federal and State Awards. Because this Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal and state awards is presented using the accrual basis of accounting. The amounts reported on this schedule as expenditures may differ from certain financial reports submitted to the funding agencies due to those reports being submitted on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal and state award expenditures are reported on the statement of functional expenses as program services. In certain programs the expenditures reported in the basic financial statements may differ from the expenditures reported in the schedule of federal and state awards due to program expenditures exceeding grant or contract budget limitations which are not included as federal and state awards.

4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

5. ADJUSTMENT

There were no adjustments reflected on the Schedule of Federal and State Awards.