

**Court Appointed Special Advocates of Mercer County, Inc.  
Financial Statements for the Year Ended  
June 30, 2017  
and  
Independent Auditor's Report**

# **Ditmars, Perazza & Co.**

CERTIFIED PUBLIC ACCOUNTANT

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## **Independent Auditor's Report**

CASA of Mercer County, Inc.  
1450 Parkside Avenue, Suite 22  
Ewing, NJ 08638

October 12, 2017

To the Board of Directors:

### **Report on Financial Statements**

We have audited the accompanying financial statements of CASA of Mercer County, Inc., which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, of functional expenses and of cash flows for the year then ended, and the related notes of 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 the 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 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 organization'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 organization'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.

### **Report on Summarized Comparative Information**

We have previously audited CASA of Mercer County, Inc.'s 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 10, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Opinion**

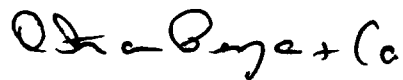
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA of Mercer County, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year that ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information is presented for purposes of additional analysis, and is not a required part of the basic 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 described in the preceding paragraph is fairly stated, in all material respects, in relation to the basic 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 October 12, 2017 on our consideration of the CASA of Mercer County, Inc.'s internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 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 CASA of Mercer County, Inc.'s internal control over financial reporting and compliance.



Ditmars, Perazza & Co.

**Court Appointed Special Advocates of Mercer County, Inc.**  
**Statement of Financial Position**  
**June 30, 2017**  
**(with summarized totals for 2016)**

	<b>2017</b>	<b>2016</b>
<b>ASSETS:</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 429,249	\$ 494,260
Grants and Other Receivables	141,521	136,423
Prepaid Expenses and Other Assets	14,979	11,781
	585,749	642,464
<b>Property and Equipment, at Cost Less</b>		
Accumulated Depreciation of \$ 70,079	320,420	329,657
<b>TOTAL ASSETS</b>	<b>\$ 906,169</b>	<b>\$ 972,121</b>
<b>LIABILITIES AND NET ASSETS:</b>		
<b>Current Liabilities:</b>		
Accounts Payable and Accrued Expenses	\$ 31,221	\$ 20,189
Refundable Advances	17,987	300
Current Maturity of Long Term Debt	20,563	19,751
	69,771	40,240
<b>Long Term Debt, Net of Current Maturities</b>	167,438	188,341
	237,209	228,581
<b>Net Assets:</b>		
Unrestricted:		
Invested in Property and Equipment	132,419	121,565
Unrestricted	536,541	621,975
	668,960	743,540
Temporarily Restricted Net Assets	-	-
	668,960	743,540
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 906,169</b>	<b>\$ 972,121</b>

*The accompanying footnotes are an integral part of the financial statements.*

**Court Appointed Special Advocates of Mercer County, Inc.**  
**Statement of Activities**  
**For the Year Ended June 30, 2017**  
**(with summarized totals for 2016)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2017</u>	<u>Total 2016</u>
<b>Public Support and Revenue:</b>				
Government and Pass-through Grants	\$ 425,951		\$ 425,951	\$ 466,295
Corporate, Foundation and Other Grants	51,438		51,438	42,084
Contributions	97,076		97,076	120,091
Special Events	187,171		187,171	217,266
In-Kind Contributions - Contributed Services	347,377		347,377	303,223
Other income	-		-	551
Investment Income	1,420		1,420	(2,750)
<b>Total Support and Revenue</b>	<b>1,110,433</b>	<b>-</b>	<b>1,110,433</b>	<b>1,146,760</b>
<b>Net Assets Released From Restrictions</b>			<b>-</b>	<b>-</b>
<b>Total Support and Revenue and Net Assets Released from Restrictions</b>	<b>1,110,433</b>	<b>-</b>	<b>1,110,433</b>	<b>1,146,760</b>
<b>Expenses:</b>				
Program Expenses	936,778		936,778	859,264
Management and General	152,349		152,349	102,437
Fundraising Expense	95,886		95,886	127,799
			<b>-</b>	
<b>Total Expenses</b>	<b>1,185,013</b>	<b>-</b>	<b>1,185,013</b>	<b>1,089,500</b>
<b>Change in Net Assets From Operations</b>	<b>(74,580)</b>	<b>-</b>	<b>(74,580)</b>	<b>57,260</b>
<b>Net Assets - Beginning of the Year</b>	<b>743,540</b>		<b>743,540</b>	<b>686,280</b>
<b>Net Assets - End of the Year</b>	<b>\$ 668,960</b>	<b>\$ -</b>	<b>\$ 668,960</b>	<b>\$ 743,540</b>

*The accompanying footnotes are an integral part of the financial statements.*

**Court Appointed Special Advocates of Mercer County, Inc.**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2017**  
**(with summarized totals for 2016)**

	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total 2017</b>	<b>Total 2016</b>
<b>Personnel Costs:</b>					
Salaries	\$ 436,253	\$ 26,216	\$ 19,536	\$ 482,005	\$ 502,477
Fringe Benefits	36,327	2,716	4,980	44,023	42,704
Payroll Taxes	33,760	2,441	4,474	40,675	43,211
<b>Total Personnel Costs</b>	<b>506,340</b>	<b>31,373</b>	<b>28,990</b>	<b>566,703</b>	<b>588,392</b>
<b>Operating Expenses:</b>					
Advertising	5,154			5,154	5,951
Corporate filing fees		401		401	302
Depreciation	7,205	646	1,386	9,237	9,296
Development director			4,022	4,022	532
Dues and Subscriptions	1,338	5,703		7,041	3,168
Insurance	5,048	4,659		9,707	5,941
Interest Expense	7,373	661	1,418	9,452	11,592
Janitorial	1,778	160	342	2,280	2,110
Miscellaneous		53		53	2,793
Office Equipment		2,115		2,115	3,890
Office Supplies	3,597	1,199		4,796	3,217
Parking and Tolls	813			813	-
Partnership Building				-	60
Payroll Service	1,250			1,250	1,204
Program	361			361	
Postage	1,377	124	265	1,766	1,687
Printing and Reproduction			4,967	4,967	4,321
Professional Fees	2,035	101,742		103,777	54,939
Rent	19,425			19,425	16,819
Repairs and Maintenance	10,083	905	1,939	12,927	12,196
Software				-	
Special Events and Fund Raising			50,531	50,531	49,074
Spot Awards				-	1,000
Sunshine		1,662		1,662	677
Telephone	3,787	340	728	4,855	5,796
Training	11,082			11,082	8,738
Travel	13,374			13,374	6,479
Utilities	6,748	606	1,298	8,652	7,815
Volunteer Advocate Services	320,999			320,999	279,160
Volunteer	7,611			7,611	2,351
<b>Total Operating Expense</b>	<b>430,438</b>	<b>120,976</b>	<b>66,896</b>	<b>618,310</b>	<b>\$ 501,108</b>
<b>Total Expenses</b>	<b>\$ 936,778</b>	<b>\$ 152,349</b>	<b>\$ 95,886</b>	<b>\$ 1,185,013</b>	<b>1,089,500</b>

*The accompanying footnotes are an integral part of the financial statements.*

**Court Appointed Special Advocates of Mercer County, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2017**

	<b>2017</b>
<b>Cash Flows from Operating Activities:</b>	
<b>Change in Net Assets</b>	\$ (74,580)
<b>Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities:</b>	
Depreciation	9,237
Increase in receivables	(5,098)
Increase in prepaid and other assets	(3,198)
Increase in payables	11,032
Increase in refundable advances	17,687
<b>Net Cash Provided by Operating Activities</b>	<b>(44,920)</b>
<b>Cash Flows From Investing Activities:</b>	
Capital Expenditures	-
<b>Net Cash Provided by (Used In) Investing Activities</b>	<b>-</b>
<b>Cash Flows From Financial Activities:</b>	
Principle Payments on Long Term Debt	(20,091)
<b>Net Cash Provided by (Used In) Financing Activities</b>	<b>(20,091)</b>
<b>Change in Cash and Cash Equivalents</b>	(65,011)
<b>Cash and Cash Equivalents at Beginning of Year</b>	494,260
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 429,249</b>
<b>Supplemental Information:</b>	
Interest Paid	\$ 9,452
Rent Paid	\$ 19,425

*The accompanying footnotes are an integral part of the financial statements.*



**Court Appointed Special Advocates of Mercer County, Inc.**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2017**

**1. Summary of Significant Accounting Policies**

The following is a summary of the significant accounting policies of the Court Appointed Special Advocates of Mercer County, Inc. (“CASA of Mercer County”), a New Jersey not-for-profit corporation.

**Organization**

CASA of Mercer County is a not-for-profit organization which trains community volunteers to speak up in court for children who have been removed from their homes due to abuse and/or neglect. The volunteers ensure that needed services and assistance are provided, while moving the child toward a safe and permanent home. The program recruits, screens, trains, and supervises the volunteers. CASA of Mercer County is exempt from federal and state income taxes under Section 501 (c) (3) of the Internal Revenue Code and similar state provisions.

**Adoption of the FASB Accounting Standards Codification**

The Financial Accounting Standards Board (“FASB”) issued FASB Accounting Standards Codification (“ASC”) effective for financial statements issued for interim and annual periods ending after September 15, 2009. The ASC is an aggregation of previously issued authoritative accounting principles generally accepted in the United States of America (“GAAP”) in one comprehensive set of guidance organized by subject area. In accordance with the ASC, references to previously issued accounting standards have been replaced by ASC references. Subsequent revisions to GAAP will be incorporated into the ASC through Accounting Standards Updates (ASU). The ASC did not have an effect on CASA of Mercer County’s results of operations or financial condition.

**Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of CASA and changes therein are classified and reported as follows:

Unrestricted Net Assets – Net assets that are not subject to donor-imposed restrictions.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of CASA and/or the passage of time. When a

restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities as net assets released from restriction. Restricted contributions received and released during the year are reflected in the unrestricted net asset category.

### **Use of Estimates and Assumptions**

Management uses estimates and assumptions in preparing its financial statements in accordance with accounting principles generally accepted in the United States of America. 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 were used.

### **Revenue and Support Recognition**

Contributions are recognized as revenue when they are received or unconditionally pledged. Donated marketable securities are recorded as contributions at their fair value at date of sale. It is CASA of Mercer County's policy to sell the securities when received.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporary restricted net assets, depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Grants receivable represent amounts committed by donors that have not been received by Casa of Mercer County. Grants with donor-imposed restrictions that limit their use to long term purposes are classified as noncurrent assets.

CASA of Mercer County accounts for contract and grant revenues, which are exchange transactions, in the Statement of Activities to the extent that expenses have been incurred for the purposes specified by the grantor for the period. All monies not expended in accordance with the grant or contract are recorded as a liability to the grantor, as CASA of Mercer County does not maintain any equity in the grant or contract. Additionally, funds received in advance of their proper usage are accounted for as a refundable advance in the Statement of Financial Position.

### **Cash and Cash Equivalents**

Cash equivalents consist of all highly liquid debt instruments purchased with a maturity of three months or less, unless bank certificates of deposit and treasury obligations. Bank certificates of deposit and treasury obligations are considered to be temporary investments, not cash equivalents.

The Organization's cash and cash equivalent accounts and interest bearing deposits in banks and other financial institutions may at times exceed the federally insured limits.

The Organization has not experienced any losses in these accounts. Management believes that the Organization is not exposed to any significant risk on these deposits.

### **Property and Equipment**

CASA of Mercer County capitalizes all expenditures in excess of \$1,000 for property and equipment, at cost. The fair market value of donated fixed assets is similarly capitalized. Expenditures for maintenance and repairs are charged to operating expenses. Donations are recorded as unrestricted support, unless the donor has restricted the donated assets to a specific purpose. Depreciation of property and equipment is capitalized using the straight-line method over the estimated useful lives of the assets (5 to 39 years).

### **Donated Materials**

Material and other assets received as donations are recorded and reflected in the accompanying financial statements at their fair values at the date of receipt.

### **Advertising Costs**

Advertising costs are expensed as incurred.

### **Income Taxes**

CASA of Mercer County is exempt from federal income taxes under Section (501)(c)(3) of the Internal Revenue Code, and therefore has made no provisions for federal income taxes.

CASA of Mercer County is subject to routine audits by taxing jurisdictions. There are currently no such audits for any tax periods in progress. CASA believes it is no longer subject to income tax examinations for years prior to 2013.

CASA of Mercer County's policy is to classify income tax related interest and penalties in interest expense and miscellaneous operating costs, respectively.

### **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 Activities. Accordingly, certain costs have been allocated among the program, supporting services and fundraising events benefited.

### **Compensated Absences**

Employees of CASA of Mercer County are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service and other factors. It is impracticable to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements.

CASA of Mercer County’s policy is to recognize the cost of compensated absences when actually paid to the employees.

**Subsequent Events**

The Financial Accounting Standards Board has issued a standard that applies to annual financial periods ending after June 15, 2009. These standards establishes principles setting forth the period after the balance sheet date during which management shall evaluate events and transactions that may occur for potential recognition or disclosure in the financial statements. For the purposes of this accounting standard, CASA of Mercer County has evaluated subsequent events through October 12, 2017.

**2. Grants Receivable and Other Receivables**

Grants receivable, which are all due within one year, consist of the following:

	<u>2017</u>
Mercer County.....	\$ 20,000
VOCA – Mercer County .....	47,305
VOCA – Burlington County .....	58,129
CDBG .....	0
Other .....	16,087
	-----
Total Grants Receivable .....	\$141,521

**3. Property and Equipment**

The following is a summary of property and equipment as of June 30, 2017.

	<b><u>Estimated Useful Life In Years</u></b>	<u>2017</u>
Furniture, Fixtures and Equipment... ..	5-7	\$ 4,799
Building.....	39	351,189
Land.....		34,511
		-----
		390,499
Accumulated Depreciation.....		(70,079)
		-----
Property and Equipment – Net		\$ 320,420

Non-Expendable property acquired with grant funds is considered to be owned by CASA of Mercer County, while used in the program for which it was acquired or in future authorized programs; however, the funding sources have a reversionary interest in the property. Its disposition, as well as the ownership of any proceeds therefrom, is subject to their regulations.

**4. Long Term Debt**

CASA of Mercer County’s obligation under long term debt consists of the following:

	<u>2017</u>
Ten year note payable, due in monthly installments of \$2,452, including interest calculated at the rate of 4.75 % thru March 1, 2025. The note is secured by the building and land; the net book value of the building, land and improvements is \$338,427.....	\$ 188,001
Less Current Maturities.....	20,563 -----
Total Long Term Debt Net of Current Maturities.....	\$ 167,438

Minimum principle payments due for the next five years subsequent to June 30, 2017 are as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2018.....	\$20,563
2019.....	21,744
2020.....	22,798
2021.....	23,937
2022 .....	25,116

**5. Net Assets – Temporarily Restricted**

The temporarily restricted net assets at June 30, 2015 were released during the year ended June 30, 2016 through the passage of time.

## 6. Special Events

Special events consisted of the following:

<u>June 30, 2017</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Net Income</u>
CASA Kids 5K Run.....	\$ 4,161	\$ 8,010	\$(3,849)
Burlington Event.....	69,927	14,173	55,754
Winter Event.....	109,081	21,201	87,880
Other Events.....	4,002	3,609	393
Total.....	<u>\$ 187,171</u>	<u>\$ 46,993</u>	<u>\$ 140,177</u>

## 7. Contributed Services

The use of trained volunteers is important to the mission of CASA of Mercer County. The volunteers (advocates) undergo rigorous training of 32 hours before they can serve as an advocate. Volunteers will work an estimated 10-12 hours each month. During the year ended June 30, 2017, the hours worked were 11,690 hours. This time has an estimated value of \$ 320,999. This estimate is determined by CASA of Mercer County, using a state average wage for volunteers, as determined by the Independent Sector. CASA of Mercer County received contributed services from CASA of New Jersey for accounting and other professional services, in the amount of \$ 26,378 for the year ended June 30, 2017.

In addition, many individuals volunteer their time and provide a variety of tasks that assist CASA of Mercer County, but these services do not meet the criteria for recognition as contributed services.

## 8. Lease Commitments

Commencing during the year ended June 30, 2016 CASA of Mercer County leased office space from K&S 100, LLC for their Mt. Holly, NJ location. The lease term commenced on 10/1/2015 and runs for a period of 3 years ending on 9/30/2018. The monthly rent for the term of the lease is \$ 1,618.75. Total rent expense was \$ 19,425 for the year ended June 30, 2017.

## **9. Retirement Plan**

CASA of Mercer County maintains a 401(k) Profit Sharing Plan effective January 1, 2004, which covers essentially all full-time employees. An employee becomes eligible to make elective salary deferrals under the Plan after the completion of one month of service and attainment of the age of 21. Employees can defer up to the maximum amount of compensation under IRS guidelines. An employee becomes eligible for matching contributions after the completion of six months of service and completion of 1,000 hours of work in the Plan year. Contributions of this Plan were made at the rate of 3% of employee's compensation, amounting to \$ 6,873 for the year ended June 30, 2017.

## **10. Comparative Financial Information**

The 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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2016, from which the summarized information was derived

# **Ditmars, Perazza & Co.**

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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 Trustees of  
Court Appointed Special Advocates of  
Mercer County, Inc.

October 12, 2017

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 Mercer County, Inc. as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Court Appointed Special Advocates of Mercer County, Inc.'s basic financial statements, and have issued our report thereon dated October 12, 2017.

## **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Court Appointed Special Advocates of Mercer County, Inc.'s internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Court Appointed Special Advocates of Mercer County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Court Appointed Special Advocates of Mercer 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 Court Appointed Special Advocates of Mercer County, Inc.'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Mercer County Inc.'s financial statements are free from material misstatements, 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

### **Purpose of This Report**

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



Ditmars, Perazza & Co.

Court Appointed Special Advocates of Mercer County, Inc.  
 Schedule of Federal Awards  
 Year Ended June 30, 2017

<u>Federal Grantor/Pass Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Award Amount</u>	<u>Grant Period</u>	<u>Federal Expenditures</u>
Passed through the State of New Jersey Department of Law and Public Safety, Division of Criminal Justice:					
Victim Assistance Grant.....	16.575	VAG-28-15	94,609	1/1/17-12/31/17	\$ 47,305
Victim Assistance Grant.....	16.575	VAG-29-15	108,962	1/1/17-12/31/17	58,129
Victim Assistance Grant.....	16.575	VAG-28-15	94,609	1/1/16-12/31/16	48,327
Victim Assistance Grant.....	16.575	VAG-29-15	108,962	1/1/16-12/31/16	54,019
					<u>\$ 207,780</u>
<b>Total Federal Awards.....</b>					<u>\$ 207,780</u>

The accompanying footnotes are an integral part of the financial statements.

**Court Appointed Special Advocates of Mercer County, Inc.  
Schedule of State Awards  
Year Ended June 30, 2017**

<u>State Grantor/Pass Through Grantor/ Program Title</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Grant Period</u>	<u>State Expenditures</u>
<b><u>State of New Jersey:</u></b>				
Passed Through CASA of NJ, Inc State Funding Agreement.....	N/A		7/1/16-6/30/17	\$ 81,407
State Funding Agreement.....	N/A		7/1/16-6/30/17	<u>56,765</u>
<b>Total State Funding Agreements.....</b>				<u>138,172</u>
Passed Through the County of Mercer Counseling/Advocacy Services:				
Victim Support Services.....		80,000	1/1/16-12/31/16	40,000
Victim Support Services.....		80,000	1/1/17-12/31/17	<u>40,000</u>
<b>Total Victim Support Services.....</b>				<u>80,000</u>
<b>Total State Awards.....</b>				<u>\$ 218,172</u>

The accompanying footnotes are an integral part of the financial statements.