

Report of Audit

on the

Financial Statements

of

***Partners for Women
And Justice, Inc.***

for the

*Years Ending
June 30, 2017 and 2016*

PARTNERS FOR WOMEN AND JUSTICE INC.

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Partners for Women and Justice, Inc.
Montclair, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of Partners for Women and Justice, Inc. which comprise the statements of financial position as of June 30, 2017 and 2016 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions 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.

SUPLEE, CLOONEY & COMPANY

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Partners for Women and Justice, Inc. as of June 30, 2017 and 2016, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 2, 2017 on our consideration of Partners for Women and Justice, 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 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 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 the Partners for Women and Justice's internal control over financial reporting and compliance.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Partners for Women and Justice, Inc. financial statements. The schedule of expenditures of federal awards and schedule of IOLTA funding expending – legal assistance program, as required by Office of Management and Budget Uniform Grant Guidance and the IOLTA Discretionary Grant Requirements are presented for purposes of additional analysis and are not a required part of the financial statements.

The schedules listed above are the responsibility of management and was derived from and relate 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 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 schedule of expenditures of federal awards and schedule of IOLTA funding expending – legal assistance program, as required by the Office of Management and Budget Uniform Grant Guidance and the IOLTA Discretionary Grant Requirements is fairly stated, in all material respects, in relation to the financial statements as a whole.

November 2, 2017





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**INDEPENDENT AUDITOR'S 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**

The Board of Trustees
Partners for Women and Justice, Inc.
Montclair, New Jersey

We have audited the financial statements of Partners for Women and Justice, Inc. as of and for the year ended June 30, 2017, and have issued our report thereon dated November 2, 2017. We conducted our audit in accordance with U. S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Partners for Women and Justice, Inc.'s internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Partners for Women and Justice, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Partners for Women and Justice's internal control over financial reporting.

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 Corporation'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 Partners for Women and Justice, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 Corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 2, 2017

A handwritten signature in black ink that reads "Suplee, Clooney & Company". The signature is written in a cursive, flowing style.

PARTNERS FOR WOMEN AND JUSTICE, INC.STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
<u>CURRENT ASSETS:</u>		
Cash and Cash Equivalents	\$ 280,984	\$ 360,532
Investments	10,233	-
Accounts and Grants Receivable	242,942	132,520
Pledges Receivable, net	107,312	165,678
Prepaid Insurance	4,680	4,084
<u>Total Current Assets</u>	<u>646,151</u>	<u>662,814</u>
<u>OTHER ASSETS:</u>		
Fixed Assets		
Equipment and Computers	38,534	42,557
Furniture and Fixtures	29,731	29,731
	<u>68,265</u>	<u>72,288</u>
Less: Accumulated Depreciation	52,090	61,581
<u>Net Fixed Assets</u>	<u>16,175</u>	<u>10,707</u>
Deposits	5,633	4,439
<u>TOTAL ASSETS</u>	<u>\$ 667,959</u>	<u>\$ 677,960</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES:</u>		
Accounts Payable and Accrued Expenses	\$ 18,543	\$ 15,516
Deferred Revenue	3,750	3,750
<u>Total Current Liabilities</u>	<u>22,293</u>	<u>19,266</u>
Net Assets:		
Unrestricted		
Board-Designated - Fund for the Future	154,900	144,900
Undesignated	417,704	390,116
<u>Total Unrestricted Net Assets</u>	<u>572,604</u>	<u>535,016</u>
Temporarily Restricted	73,062	123,678
<u>Total Net Assets</u>	<u>645,666</u>	<u>658,694</u>
<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 667,959</u>	<u>\$ 677,960</u>

The accompanying Notes are an integral part of these financial statements.

PARTNERS FOR WOMEN AND JUSTICE, INC.STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2016

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>2017</u>	<u>TOTAL</u> <u>2016</u>
Changes in Net Assets:				
Support and Revenues:				
Contributions - Individuals	\$ 178,742		\$ 178,742	\$ 153,780
Contributions - Corporations	12,072		12,072	26,339
Government Grants	304,101		304,101	169,070
Foundations	128,545		128,545	92,800
United Way	10,965		10,965	13,575
Special Events, net of direct costs of \$60,762	322,402		322,402	281,009
Investment Return	212		212	972
Contributions-in-Kind	1,103,260		1,103,260	954,587
Released from Restrictions	50,616	\$ (50,616)		
<u>Total Support and Revenues</u>	<u>2,110,915</u>	<u>(50,616)</u>	<u>2,060,299</u>	<u>1,692,132</u>
Expenses:				
Program Services	1,821,919		1,821,919	1,451,801
Management and General	75,776		75,776	82,697
Fundraising	175,632		175,632	174,152
<u>Total Expenses</u>	<u>2,073,327</u>		<u>2,073,327</u>	<u>1,708,650</u>
Increase (Decrease) in Net Assets	37,588	(50,616)	(13,028)	(16,518)
Net Assets, beginning of the period	535,016	123,678	658,694	675,212
Net Assets, end of the period	<u>\$ 572,604</u>	<u>\$ 73,062</u>	<u>\$ 645,666</u>	<u>\$ 658,694</u>

The accompanying Notes are an integral part of these financial statements.

PARTNERS FOR WOMEN AND JUSTICE, INC.STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>OPERATING ACTIVITIES</u>		
Decrease in Net Assets	\$ (13,028)	\$ (16,518)
Add Expenses Not Requiring Use of Cash		
Depreciation Expense	3,806	3,141
Add (Deduct) Changes in Non-Cash Working Capital		
Contributions Receivable	(110,422)	(73,020)
Pledges Receivable, net	58,366	72,053
Prepaid Insurance	(596)	243
Other Assets	(1,194)	1,855
Accounts Payable and Accrued Liabilities	3,027	(11,484)
Deferred Revenue		3,750
	<hr/>	<hr/>
<u>Net Cash Provided (Used) By Operating Activities</u>	<u>(60,041)</u>	<u>(19,980)</u>
<u>INVESTING ACTIVITIES</u>		
Purchase of Fixed Assets	(9,274)	(5,783)
Purchase of Investments	(10,233)	
	<hr/>	<hr/>
<u>Net Cash Provided (Used) By Investing Activities</u>	<u>(19,507)</u>	<u>(5,783)</u>
Increase (Decrease) in Cash and Cash Equivalents	(79,548)	(25,763)
Cash and Cash Equivalents, beginning of the period	<hr/> 360,532	<hr/> 386,295
Cash and Cash Equivalents, end of the period	<u>\$ 280,984</u>	<u>\$ 360,532</u>

The accompanying Notes are an integral part of these financial statements.

PARTNERS FOR WOMEN AND JUSTICE, INC.STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2017
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2016

	<u>PROGRAM</u> <u>SERVICES</u>	<u>GENERAL</u> <u>AND</u> <u>ADMINISTRATIVE</u>	<u>FUNDRAISING</u>	<u>TOTAL EXPENSES</u>	
				<u>2017</u>	<u>2016</u>
Personnel Costs:					
Payroll	\$ 511,923	\$ 51,985	\$ 141,045	\$ 704,953	\$ 550,855
Payroll Taxes	42,859	4,110	11,742	58,711	46,170
Employee Benefits	23,837	623	494	24,954	11,335
Total Personnel Costs	<u>578,619</u>	<u>56,718</u>	<u>153,281</u>	<u>788,618</u>	<u>608,360</u>
Operating Expenses:					
Professional Fees	33,043	6,111	6,111	45,265	28,908
Supplies	11,642	645	652	12,939	8,697
Telecommunications	11,373	713	1,898	13,984	10,501
Occupancy	32,859	6,077	6,077	45,013	39,033
Postage and Shipping	3,544	308	1,324	5,176	6,284
Printing	12,775	614	3,278	16,667	13,775
Travel	15,829	723	259	16,811	11,470
Dues	2,274	171	171	2,616	3,848
Donated Legal Services	1,103,260			1,103,260	954,587
Professional Development	4,390	425	273	5,088	2,041
Insurance	7,450	1,543	889	9,882	8,881
Pledges Allowance fo Uncollectable		250		250	4,750
Other	2,083	964	905	3,952	4,374
<u>Total Expenses Before Depreciation</u>	<u>1,240,522</u>	<u>18,544</u>	<u>21,837</u>	<u>1,280,903</u>	<u>1,097,149</u>
Depreciation	<u>2,778</u>	<u>514</u>	<u>514</u>	<u>3,806</u>	<u>3,141</u>
TOTAL EXPENSES	<u>\$ 1,821,919</u>	<u>\$ 75,776</u>	<u>\$ 175,632</u>	<u>\$ 2,073,327</u>	<u>\$ 1,708,650</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

ORGANIZATION

Partners for Women and Justice, Inc. (Partners) is a New Jersey not-for-profit corporation exempt under Section 501(c)(3) of the Internal Revenue Code. Partners for Woman and Justice empowers low-income victims and survivors of domestic violence to build safe and secure futures for themselves and their children by providing equal access to justice. They offer quality legal assistance in domestic violence and family law matters.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis and conform to accounting principles generally accepted in the United States of America and in accordance with the principles of not-for-profit accounting.

Financial Statement Presentation

Net assets and revenues, gains, and losses are classified based on the absence or existence and nature of donor-imposed restrictions as follows:

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

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

Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by Partners. Generally, the donors of these assets permit Partners to use all or part of the income earned on related investments for general or specific purposes.

Functional Allocation of Expenses

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

Cash and Cash Equivalents

For purposes of these statements, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and having original maturities of three months or less.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Statement Presentation (Continued)

Contributions

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in unrestricted net assets. All other donor restricted support is reported as an increase in temporary or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

At its discretion, the Board of Trustees may designate, internally, portions of unrestricted net assets for various purposes.

Fixed Assets

All expenditures in excess of \$1,000 for property and equipment are capitalized at cost or at fair value in the case of donated fixed assets. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Furniture is depreciated over five (5) years and equipment over three (3) years. Routine repairs and maintenance are expenses as incurred.

Use of Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Investments

Investments in Certificates of Deposit are valued in the aggregate at fair value.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Statement Presentation (Continued)

Prior-year Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information totals but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. 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.

Income Taxes

Partners qualifies as a tax-exempt organization under Section 501 (c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

The most significant tax position of Partners is its assertion that it is exempt from income taxes. Other significant tax positions include its determination of whether any amounts are subject to unrelated business tax (UBIT). Management has determined that Partners had no activities subject to UBIT in the years ended June 30, 2017. All significant tax positions have been considered by management and it has determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities.

Partners is required to file Form 990 (Return of Organization Exempt from Income Tax) which is subject to examination by the Internal Revenue Service (IRS) up to three years from the extended due date of the tax return. The Forms 990 for 2014 through 2016 are open to examination by the IRS as of June 30, 2017.

Accounts, Grants and Contracts Receivable

Partners considers all accounts, grants and contracts receivable to be fully collectible; no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

Prepaid Expenses

Prepaid expenses are monies paid in advance for services that affect future accounting periods. An expense is recognized in the accounting period when the requested goods or services are received.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Statement Presentation (Continued)

Unconditional Promise to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Deferred Revenue

Partners recognizes grant and foundation revenue in the period in which the related service is performed. Accordingly, deferred revenue results from grant and foundation fees received for the next fiscal period.

Contributed Materials and Services

Partners records various types of in-kind contributions. Contributed services are recognized at fair market value if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses.

Partners received contributed professional services from cases closed during the years ending June 30, 2017 and 2016, with an estimated fair value on the dates of donation of \$1,103,260 and \$954,587, respectively.

(2) CASH AND CASH EQUIVALENTS

The components of cash and cash equivalents at June 30 is summarized as follows:

	<u>2017</u>	<u>2016</u>
Cash and Cash Equivalents	<u>\$280,984</u>	<u>\$360,532</u>
	<u>\$280,984</u>	<u>\$360,532</u>

Partners maintains its cash in bank deposit accounts, with no account exceeding federally insured limits, currently \$250,000. Partners has not experienced any losses in such accounts. Partners believes it is not exposed to any significant credit risk on its cash accounts.

(3) INVESTMENTS

Investments at fair value at June 30, 2017 are as follows:

Certificates of Deposit	<u>\$10,233</u>
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(4) ACCOUNTS AND GRANTS RECEIVABLE

Accounts and Grant Receivables are stated at the amount management expects to collect from outstanding balances in the following year. The list below represents the accounts and grants receivable as of June 30:

	<u>2017</u>	<u>2016</u>
NJ Victim Witness Advocacy (VAG)	\$241,337	\$126,781
Miscellaneous	<u>1,605</u>	<u>5,739</u>
	<u>\$242,942</u>	<u>\$132,520</u>

Management believes all receivables to be fully collectible. Accordingly, there is no allowance for uncollectible accounts recorded.

(5) PLEDGES RECEIVABLE

In 2013, Partners launched a major gifts campaign to secure dedicated funding for legal programs and for a reserve fund for the future. As of June 30, 2016, pledges totaled \$541,240 since the inception of the campaign, of which \$110,000 is receivable at June 30, 2017.

Pledges receivable as of June 30, are expected to be received as follows:

	<u>2017</u>	<u>2016</u>
In less than one year	\$ 60,340	\$148,866
In one to five years	<u>49,660</u>	<u>21,750</u>
Pledges Receivable	110,000	170,616
Less: allowance for uncollectable pledges	(2,500)	(4,750)
Less: unamortized discount	<u>(188)</u>	<u>(188)</u>
Net Pledges Receivable	<u>\$107,312</u>	<u>\$165,678</u>

(6) FIXED ASSETS

A summary of furniture and equipment, at cost, as of June 30 is as follows:

	<u>2017</u>	<u>2016</u>
Furniture and Fixtures	\$29,731	\$ 29,731
Equipment and Computers	<u>38,534</u>	<u>42,557</u>
	68,265	72,288
Less: Accumulated Depreciation	<u>(52,090)</u>	<u>(61,581)</u>
	<u>\$ 16,175</u>	<u>\$ 10,707</u>

(7) CONTINGENT LIABILITIES - GRANTS

Partners participates in federal financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of funds for eligible purposes.

The federal grants received and expended were subject to the Office of Management and Budget Uniform Guidance, which mandates that grant revenues and expenditures be audited in conjunction with Partners' annual audit.

Findings and questioned costs, if any, relative to federal financial assistance programs will be discussed in detail in the Schedule of Findings and Questioned Costs. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives.

(8) TEMPORARILY RESTRICTED NET ASSETS

The temporarily restricted net assets of \$73,062 at June 30, 2017 are time restricted and will become available for legal programs. Temporarily restricted net assets at June 30, 2016 were \$123,678.

(9) NET ASSETS RELEASED FROM RESTRICTIONS

During the fiscal year ended June 30, 2017 and 2016, net assets of \$50,616 and \$73,177, respectively, were released from restrictions by the receipt of pledge payments thereby releasing the time restriction.

(10) BOARD-DESIGNATED NET ASSETS

At June 30, 2017 and 2016, the Board of Trustees had designated \$154,900 and \$144,900, respectively, of capital campaign contributions for a reserve/sustainability fund entitled "Fund for the Future".

(11) SUBSEQUENT EVENTS

Partners has evaluated subsequent events occurring after the financial statement date through November 2, 2017, which is the date the financial statements were available to be issued. Based on this evaluation, Partners has determined that no subsequent events have occurred which require disclosure in the financial statements.

(12) LITIGATION, CLAIMS, AND CONTINGENT LIABILITIES

In the ordinary conduct of its business, the Partners may be a party to litigation. At June 30, 2017, in the opinion of management there were no matters pending or threatened, which would have a material adverse effect on the financial position of Partners.

PARTNERS FOR WOMEN AND JUSTICE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	FISCAL YEAR		
			EXPENDITURES	SUBRECIPIENT EXPENDITURES	LOANS DISBURSED
United States Department of Justice- Office for Victims of Crime: Pass-Through New Jersey Department of Law and Public Safety: Domestic Violence Pro Bono Legal Representation Program	16.575	FY15-100-066-1020-142	\$ 57,834	\$ - 0 -	\$ - 0 -
Domestic Violence Staff Legal Representation Program	16.575	FY15-100-066-1020-142	39,824		
Domestic Violence Staff Attorney Legal Assistance (Middlesex)	16.575	FY15-100-066-1020-142	55,975		
Domestic Violence Pro Bono Legal Representation Program	16.575	FY15-100-066-1020-142	50,204		
Domestic Violence Staff Legal Representation Program	16.575	FY15-100-066-1020-142	35,811		
Domestic Violence Staff Attorney Legal Assistance (Middlesex)	16.575	FY15-100-066-1020-142	64,453		
			<u>\$ 304,101</u>	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>

PARTNERS FOR WOMEN AND JUSTICE, INC.

SCHEDULE OF IOLTA FUNDING EXPENDED -
LEGAL ASSISTANCE PROGRAM
FOR THE PERIOD JULY 1, 2016 TO DECEMBER 31, 2016

<u>BUDGET CATEGORY</u>	<u>MODIFIED</u> <u>BUDGET</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE</u>
Salary & Wages	\$ 15,000	\$ 14,010	\$ (990)
Fringe Benefits	<u>2,000</u>	<u>1,625</u>	<u>(375)</u>
	<u>\$ 17,000</u>	<u>\$ 15,635</u>	<u>\$ (1,365)</u>

Budget data represents half of a twelve-month 2016 calendar year period.
Actual data represents the last six months of that period.

PARTNERS FOR WOMEN AND JUSTICE, INC.

SCHEDULE OF IOLTA FUNDING EXPENDED -
LEGAL ASSISTANCE PROGRAM
FOR THE PERIOD JANUARY 1, 2017 TO JUNE 30, 2017

<u>BUDGET CATEGORY</u>	<u>MODIFIED BUDGET</u>	<u>ACTUAL EXPENDITURES</u>	<u>VARIANCE</u>
Salary & Wages	\$ 14,625	\$ 15,275	\$ 650
FICA	1,025	822	(203)
	<u>\$ 15,650</u>	<u>\$ 16,097</u>	<u>\$ 447</u>

Budget data represents half of a twelve-month 2017 calendar year period.
Actual data represents the first six months of that period.

PARTNERS FOR WOMEN AND JUSTICE, INC.

SCHEDULE OF IOLTA FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017

Section I – Questioned Costs

No questioned costs have been identified.

Section II – Equipment purchased with IOLTA Funds

No equipment purchases were identified to have been made with IOLTA funds.

Section III – Auditors Adjustments to Final Expenditure Reports Submitted to IOLTA

No auditor adjustments were required to the final expenditure reports submitted to IOLTA.