

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

FINANCIAL STATEMENTS

DECEMBER 31, 2018



INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2018 AND 2017

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REPORT OF INDEPENDENT AUDITORS

Board of Directors and Board of Managerial Trustees
International Association of Women Judges

We have audited the accompanying financial statements of the International Association of Women Judges (IAWJ or the Organization), which comprise the statements of financial position as of December 31, 2018 and 2017, 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 an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 auditors' judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider 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 the International Association of Women Judges as of December 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of revenue and expenses of Malawi, JTIP Haiti, Pakistan, DRL Morocco, JTIP Dominican Republic and INL Morocco on pages 15 through 20 are presented for purposes of additional analysis and are 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 audits 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.

CalibreCPAGroup, PLLC

Bethesda, MD
June 13, 2019

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
ASSETS		
Cash and cash equivalents	\$ 405,715	\$ 583,921
Accounts receivable	97,131	82,471
Prepaid expenses	2,161	2,691
Investments, at fair value	13,024	15,034
Property and equipment, net	-	280
Security deposits	<u>6,172</u>	<u>28,900</u>
Total assets	<u>\$ 524,203</u>	<u>\$ 713,297</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	\$ 35,523	\$ 63,862
Accrued salaries and related benefits	9,637	10,114
Refundable advances	34,102	30,091
Deferred conference revenue	<u>39,248</u>	<u>213,897</u>
Total liabilities	<u>118,510</u>	<u>317,964</u>
NET ASSETS		
Without donor restrictions	321,302	236,202
With donor restrictions	<u>84,391</u>	<u>159,131</u>
Total net assets	<u>405,693</u>	<u>395,333</u>
Total liabilities and net assets	<u>\$ 524,203</u>	<u>\$ 713,297</u>

See accompanying notes to financial statements.

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018			2017		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT						
Membership dues	\$ 114,188	\$ -	\$ 114,188	\$ 125,170	\$ -	\$ 125,170
Individual and corporate donations	46,050	-	46,050	10,833	-	10,833
Board donations	30,450	-	30,450	21,782	-	21,782
2018 Biennial conference net proceeds	460,783	-	460,783	-	-	-
Government grants	-	739,835	739,835	-	719,861	719,861
Other grants and contracts	-	225,708	225,708	63,608	377,440	441,048
In-kind donations	-	-	-	15,323	-	15,323
Net investment income (loss)	(1,712)	-	(1,712)	2,479	-	2,479
Other income	129	-	129	1,026	-	1,026
Net assets released from restriction	<u>1,040,283</u>	<u>(1,040,283)</u>	<u>-</u>	<u>938,170</u>	<u>(938,170)</u>	<u>-</u>
Total support and revenue	<u>1,690,171</u>	<u>(74,740)</u>	<u>1,615,431</u>	<u>1,178,391</u>	<u>159,131</u>	<u>1,337,522</u>
EXPENSES						
Program services	1,341,102	-	1,341,102	986,808	-	986,808
Supporting services						
Management and general	205,354	-	205,354	165,786	-	165,786
Development services	<u>58,615</u>	<u>-</u>	<u>58,615</u>	<u>124,963</u>	<u>-</u>	<u>124,963</u>
Total expenses	<u>1,605,071</u>	<u>-</u>	<u>1,605,071</u>	<u>1,277,557</u>	<u>-</u>	<u>1,277,557</u>
CHANGE IN NET ASSETS	85,100	(74,740)	10,360	(99,166)	159,131	59,965
NET ASSETS						
Beginning of year	<u>236,202</u>	<u>159,131</u>	<u>395,333</u>	<u>335,368</u>	<u>-</u>	<u>335,368</u>
End of year	<u>\$ 321,302</u>	<u>\$ 84,391</u>	<u>\$ 405,693</u>	<u>\$ 236,202</u>	<u>\$ 159,131</u>	<u>\$ 395,333</u>

See accompanying notes to financial statements.

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENTS OF FUNCTIONAL EXPENSES

YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018			2017				
	Program Services	Management and General	Development	Total	Program Services	Management and General	Development	Total
Salaries	\$ 322,958	\$ 99,333	\$ 28,353	\$ 450,644	\$ 346,778	\$ 106,004	\$ 79,903	\$ 532,685
Fringe benefits and payroll taxes	42,003	12,919	3,688	58,610	53,952	16,492	12,431	82,875
Office rent	44,282	13,620	3,888	61,790	51,366	15,702	11,835	78,903
Office expenses	4,431	1,363	389	6,183	10,092	3,085	2,325	15,502
Postage	43	14	3	60	314	96	72	482
Printing	2,835	872	249	3,956	2,915	891	672	4,478
Travel and per diem	575,517	-	-	575,517	170,020	7,168	5,403	182,591
Information technology	11,003	3,384	966	15,353	8,636	2,640	1,990	13,266
Insurance	3,657	1,125	321	5,103	4,045	1,236	932	6,213
Conferences and workshops	97,928	-	-	97,928	22,961	-	-	22,961
Contract services	236,244	72,662	20,740	329,646	291,298	9,687	7,302	308,287
Other expenses	-	-	-	-	8,890	2,718	2,048	13,656
In-kind services	-	-	-	-	15,323	-	-	15,323
Depreciation	201	62	18	281	218	67	50	335
Total expenses	\$ 1,341,102	\$ 205,354	\$ 58,615	\$ 1,605,071	\$ 986,808	\$ 165,786	\$ 124,963	\$ 1,277,557

See accompanying notes to financial statements.

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2018 AND 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 10,360	\$ 59,965
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities		
Net unrealized (gains) losses on investments	2,584	(1,437)
Depreciation and amortization	280	337
Loss of disposal property	-	115,273
Changes in assets and liabilities		
Accounts receivable	(14,660)	(63,787)
Prepaid expenses	530	76
Security deposits	22,728	(6,000)
Accounts payable and accrued expenses	(28,339)	24,145
Accrued salaries and related benefits	(477)	1,684
Deferred membership dues	(174,649)	212,322
Refundable advances	4,011	(162,648)
Deferred rent and lease incentives	-	(125,906)
	(177,632)	54,024
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(574)	(665)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(178,206)	53,359
CASH AND CASH EQUIVALENTS		
Beginning of year	583,921	530,562
End of year	\$ 405,715	\$ 583,921

See accompanying notes to financial statements.

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2018 AND 2017

NOTE 1. ORGANIZATION

The International Association of Women Judges (IAWJ or the Organization) is a membership organization of more than 4,000 members in over 70 countries. IAWJ was incorporated on May 20, 2002 under the laws of the District of Columbia. IAWJ's primary purpose is to encourage the appointment of women judges at all levels of the judiciary and provide opportunities for networking and developing judicial leadership of women judges. Through pioneering judicial education programs and worldwide collaboration, IAWJ is working to advance human rights, eliminate discrimination on the basis of gender, and make courts accessible to all.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting - The financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Under this basis, revenue is recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation - Financial statement presentation follows the recommendations of U.S. generally accepted accounting principles in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification, *Not-for-Profit Entities - Presentation of Financial Statements*. Under those principles, IAWJ is required to report information regarding its financial position and activities according to two classes of net assets - net assets without donor restrictions and net assets with donor restrictions.

Net Assets - Net assets are reported in two distinct classes as follows:

Net assets without donor restrictions - These net assets are available to finance the general operations of IAWJ. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of IAWJ, the environment in which it operates, and the purposes specified in its organizing documents.

Net assets with donor restrictions - These net assets result from contributions and other inflows of assets, the use of which by IAWJ is limited by donor-imposed time or purpose restrictions that are either temporary or permanent.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net assets with donor restrictions represent amounts restricted by donors for a specific purpose or for use in a specific time period. During 2018 and 2017, all net assets with donor restrictions was purpose-restricted. \$1,040,283 amounts were released from the restriction during 2018, and \$938,170 were released from restriction during 2017; consequently, there were \$84,391 restricted net asset as of December 31, 2018 and \$159,131 restricted net assets as of December 31, 2017.

Cash and Cash Equivalents - IAWJ considers amounts immediately available for withdrawal from bank accounts and all certificates of deposit held in the investment portfolio to be cash and cash equivalents.

Accounts Receivable - Accounts receivable consists primarily of membership dues and grants receivable. No allowance has been recorded as IAWJ believes the balances are fully collectible.

In-kind Donations - In-kind donations are recorded at fair value on the date of contribution. Contributed services are recognized as revenue and expenses if such services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. During the year ended December 31, 2017, donations of approximately \$1,400 for services and \$14,000 for travel expenses were recognized as in-kind. No such expenses were in 2018.

Property and Equipment - Property and equipment are recorded at cost on the date of acquisition. Depreciation of property and equipment is computed using the straight-line method over the estimated useful lives of the assets, generally three to seven years. All expenditures for repairs and maintenance costs are charged to expense when incurred. Upon the retirement or disposal of assets, the cost and accumulated depreciation are removed from the respective accounts and the resulting gain or loss, if any, is included in revenue or expense in the accompanying statements of activities.

Revenue Recognition - Membership dues are recognized as revenue in the membership period to which the dues relate. Accordingly, dues paid by members in advance of the membership period are reported as deferred membership dues in the accompanying statements of financial position.

Unrestricted grants and contributions are reported as revenue in the year in which payments are received and/or unconditional promises are made. Grants and contributions are reported as net asset with donor restrictions if they are received with donor or grantor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Funding received on grants accounted for as exchange transactions and for which revenue has not yet been earned is reflected as a refundable advance in the accompanying statements of financial position.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses - The costs of providing the various programs and supporting activities of the Organization have been summarized on a functional basis in the statements of activities and functional expenses. Costs that can be specifically identified with a final cost objective are charged directly to that activity. Other costs are allocated among the program and supporting services benefited based on management's best estimates. Salaries and related fringe benefits are allocated based on employee time and effort studies. Information technology costs are allocated based on the relative benefit of related activity use. Other common costs such as occupancy, depreciation and related infrastructure costs are allocated based on employee time and effort studies.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

New Accounting Pronouncement Adopted - During the year ended December 31, 2018, IAWJ adopted the provisions of Accounting Standards Update 2016-14, *Not-for-Profit Entities: Presentation of Financial Statements of Not-for-Profit Entities* (the Update). The Update amends the reporting model for not-for-profit organizations and enhances required disclosures. The major changes include: requiring the presentation of only two classes of net assets - those with donor restrictions and those without donor restrictions; requiring all not-for-profits to present an analysis of expenses by both function and nature in a single location, generally as a separate financial statement or by disclosure in the notes, and to provide additional information about the methods used to allocate costs across functional reporting categories; requiring disclosure of both quantitative and qualitative information about liquidity and the availability of financial resources; requiring the presentation of investment return net of all external and direct internal expenses; modifying the presentation of underwater endowment funds and related disclosures.

Reclassification - Certain amounts previously reported for the year ended December 31, 2017 were reclassified to conform to the 2018 presentation.

NOTE 3. INCOME TAXES

IAWJ is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income, if any, generated by unrelated business activities. IAWJ is similarly exempt from District of Columbia franchise taxes and qualifies as a publicly-supported organization. IAWJ accounts for income taxes in accordance with the Accounting Standards Codification (ASC) Topic *Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and derecognition of tax positions

NOTE 3. INCOME TAXES (CONTINUED)

taken or expected to be taken in a tax return. IAWJ performed an evaluation of uncertain tax positions for the years ended December 31, 2018 and 2017, and determined that there were no matters that would require recognition in the financial statements or that may have an effect on its tax-exempt status. As of December 31, 2018, the statute of limitations for tax years 2015 through 2017 remains open with the U.S. Federal jurisdiction and the District of Columbia. It is IAWJ's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in unrelated business income tax expense.

NOTE 4. LIQUIDITY AND AVAILABILITY OF FINANCIALS RESOURCES

The following table represents IAWJ's financial assets available to meet cash needs for general expenditures within one year of December 31, 2018.

Total assets at end of the year		\$ 524,203
Less nonfinancial assets:		
Prepaid expenses	\$ 2,161	
Total financial assets at end of year		<u>522,042</u>
Less amounts unavailable for general expenditures within one year		
Security deposit		<u>6,172</u>
Total financial assets available for general expenditures within one year		<u>\$ 515,870</u>

As part of IAWJ's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 5. INVESTMENTS

As of December 31, 2018 and 2017, investments of IAWJ consist of amounts invested in mutual funds and equities, and are stated at fair value based on quoted market prices. Changes in fair value are included in investment income.

Accounting standards provides the framework for measuring fair value which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that IAWJ has the ability to access.

NOTE 5. INVESTMENTS (CONTINUED)

Level 2 Inputs to the valuation methodology include other significant observable inputs including:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Fair values of assets and liabilities measured on a recurring basis at December 31, 2018 and 2017 are limited to investments. All of IAWJ's investments are in publicly-traded equities and mutual funds and, accordingly, their fair values are based on quoted market prices, which are considered Level 1 inputs.

The following tables set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2018 and 2017.

	December 31, 2018			
	Balances	Quoted Market Prices for Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash	\$ 31	\$ 31	\$ -	\$ -
Equities	5,959	5,959	-	-
Mutual funds	7,034	7,034	-	-
	<u>\$ 13,024</u>	<u>\$ 13,024</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 5. INVESTMENTS (CONTINUED)

	December 31, 2017			
	Balances	Quoted Market Prices for Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash	\$ 58	\$ 58	\$ -	\$ -
Equities	7,406	7,406	-	-
Mutual funds	7,570	7,570	-	-
	<u>\$ 15,034</u>	<u>\$ 15,034</u>	<u>\$ -</u>	<u>\$ -</u>

Investment income (loss) for the years ended December 31, 2018 and 2017 was as follows:

	2018	2017
Net interest and dividends	\$ 872	\$ 1,042
Net appreciation (depreciation) in fair value of investments	(2,584)	1,437
	<u>\$ (1,712)</u>	<u>\$ 2,479</u>

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018 and 2017.

Cash: Short term (generally less than three months), highly liquid investments that are convertible to known amounts of cash.

Mutual funds: Mutual funds are valued at the net asset value that represents the market value of the assets less liability. Assets valued at net asset value are reported on the active market on which the individual securities are traded.

Equities: Valued at the closing price reported on the active market on which the individual securities are traded.

NOTE 6. NET ASSETS

Net assets previously reported as of December 31, 2017 were restated to conform to the presentation and disclosure requirements necessitated by the adoption of the Update as described in Note 2. Accordingly, net assets as of December 31, 2017 were restated as follows:

	As Previously Presented	After Adoption of ASU 2016-14
Unrestricted net assets	\$ 236,202	\$ -
Temporarily restricted net assets	159,131	-
Net assets without donor restrictions	-	236,202
Net assets with donor restrictions	-	159,131
	<u>\$ 395,333</u>	<u>\$ 395,333</u>

NOTE 7. OPERATING LEASE

IAWJ entered into a license lease agreement that commenced on October 16, 2017 and terminated on September 30, 2019 with the option to extend the term of the agreement for one additional year. The agreement requires a monthly license fee in the amount of \$6,000. Effective October 1, 2018 and through December 31, 2018, IAWJ amended the agreement and the license was reduced by two seats and the fee was reduced by \$2,000 to a new monthly fee of \$4,000. Starting January 1, 2019, IAWJ entered into a month to month agreement. During May 2019, IAWJ terminated this lease agreement effective June 15, 2019 and entered into a new license lease agreement in new space for a term of twenty-four months with a monthly fee of \$2,400 for the first year and a monthly fee of \$2,484 for the second year.

Total rent expense for the years ended December 31, 2018 and 2017 was \$61,790 and \$78,903, respectively.

NOTE 8. CONTINGENCIES

IAWJ receives revenue from U.S. Government funded grants, all of which are subject to audit by government agencies. The ultimate determination of amounts received is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amounts received in excess of allowed costs.

NOTE 9. CONCENTRATIONS

IAWJ maintains its cash with banks located in the United States. Account balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. As of December 31, 2018, amounts on deposit did not exceed the FDIC insurance limit. IAWJ has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash balances.

NOTE 9. CONCENTRATIONS (CONTINUED)

For the years ended December 31, 2018 and 2017, approximately 36% and 54%, respectively, of IAWJ's total support and revenue was provided under grants and similar agreements with the U.S. Government.

NOTE 10. SUBSEQUENT EVENTS REVIEW

Subsequent events have been evaluated through June 13, 2019, which is the date the financial statements were available to be issued. During this review, as indicated in Note 7, IAWJ terminated its month to month lease and entered into a new license lease agreement effective June 15, 2019. There were no other material event or transaction which would require an adjustment to or disclosure in the accompanying financial statements.

SUPPLEMENTAL INFORMATION

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

**SCHEDULE OF REVENUE AND EXPENSES
MALAWI**

YEAR ENDED DECEMBER 31, 2018

REVENUE	
Grant revenue	<u>\$ 225,708</u>
EXPENSES	
Activity 1.1.1 Development Curriculum	6,000
Activity 1.1.2 TOT	22,814
Activity 1.3.2 Research and Development	868
Activity 1.3.3 Collect Data	1,437
Activity 1.1.3 Training	83,541
Activity 2.1.2 Brochures and Pins	16,785
Activity 2.1.1 Develop Brochure	5,203
Activity 2.1.3 Public Outreach	64,322
Activity 2.2.3 Consultation	27,390
Activity 2.2.4 Initial Launch	280
M&E Activity Follow up Seminar	2,724
M&E Activity 3 Focus Group	2,036
Personnel	47,066
Indirect	10,480
Others	<u>4,043</u>
Total expenses	<u>294,989</u>
EXPENSES OVER REVENUE	(69,281)
CASH - BEGINNING OF YEAR	<u>153,672</u>
CASH - END OF YEAR	<u><u>\$ 84,391</u></u>

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

**SCHEDULE OF REVENUE AND EXPENSES
JTIP HAITI**

YEAR ENDED DECEMBER 31, 2018

REVENUE	
Grant revenue	<u>\$ 235,917</u>
EXPENSES	
Personnel	52,969
Fringe benefits	8,961
Contractual	8,636
Travel	103,428
Other direct costs	21,959
Indirect costs	<u>39,964</u>
Total expenses	<u>235,917</u>
REVENUE OVER EXPENSES	-
REFUNDABLE ADVANCES	<u>-</u>
CASH - END OF YEAR	<u><u>\$ -</u></u>

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

**SCHEDULE OF REVENUE AND EXPENSES
PAKISTAN**

YEAR ENDED DECEMBER 31, 2018

REVENUE	
Grant revenue	\$ 43,550
EXPENSES	
Personnel	13,119
Fringe benefits	2,369
Contractual	1,698
Travel	7,484
Office supplies	412
Other direct costs	11,168
Indirect costs	7,300
Total expenses	<u>43,550</u>
REVENUE OVER EXPENSES	-
REFUNDABLE ADVANCE	<u>-</u>
CASH - END OF YEAR	<u><u>\$ -</u></u>

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

**SCHEDULE OF REVENUE AND EXPENSES
DRL MOROCCO**

YEAR ENDED DECEMBER 31, 2018

REVENUE	
Grant revenue	\$ <u>196,231</u>
EXPENSES	
Personnel	43,432
Fringe benefits	8,705
Travel	23,756
Supplies	613
Contractual	82,127
Other	14,253
Indirect costs	<u>23,345</u>
Total expenses	<u>196,231</u>
REVENUE OVER EXPENSES	-
REFUNDABLE ADVANCES	<u>-</u>
CASH - END OF YEAR	<u><u>\$ -</u></u>

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

**SCHEDULE OF REVENUE AND EXPENSES
JTIP DOMINICAN REPUBLIC**

YEAR ENDED DECEMBER 31, 2018

REVENUE	
Grant revenue	\$ <u>185,045</u>
EXPENSES	
Personnel	40,382
Fringe benefits	6,330
Travel	11,072
Supplies	8
Contractual	96,934
Other	9,068
Indirect costs	<u>21,251</u>
Total expenses	<u>185,045</u>
REVENUE OVER EXPENSES	-
REFUNDABLE ADVANCES	<u>-</u>
CASH - END OF YEAR	<u><u>\$ -</u></u>

INTERNATIONAL ASSOCIATION OF WOMEN JUDGES

**SCHEDULE OF REVENUE AND EXPENSES
INL MOROCCO**

YEAR ENDED DECEMBER 31, 2018

REVENUE	
Grant revenue	\$ <u>77,788</u>
EXPENSES	
Personnel	21,225
Fringe benefits	4,090
Travel	22,867
Supplies	-
Contractual	-
Other	16,274
Indirect costs	<u>13,332</u>
Total expenses	<u>77,788</u>
REVENUE OVER EXPENSES	-
REFUNDABLE ADVANCES	<u>-</u>
CASH - END OF YEAR	<u><u>\$ -</u></u>