

**A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR**

AUDIT REPORT FOR THE YEARS ENDED

SEPTEMBER 30, 2022 AND 2021

**A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
AUDIT REPORT FOR
THE YEAR ENDED SEPTEMBER 30, 2022**

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Independent Auditor's Report

Board of Directors

A Place for Us, Atlantic County Women's Center d.b.a. Avanzar
Pleasantville, NJ 08232

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar, (a nonprofit corporation) which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar as of September 30, 2022 and 2021, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the schedule of state financial assistance as required by NJ OMB 15-08, 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 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 supplemental information listed in the table of contents and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic 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 March 31, 2023 on our consideration of A Place for Us, Atlantic County Women’s Center d.b.a. Avanzar’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 A Place for Us, Atlantic County Women’s Center d.b.a. Avanzar’s internal control over financial reporting and compliance.

Ford, Scott & Associates, L.L.C.

**FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS**

March 31, 2023

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A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
STATEMENTS OF FINANCIAL POSITION
AS OF SEPTEMBER 30,

	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets		
Cash	\$ 487,807	723,729
Accounts receivable		
Government grants and contracts	656,902	222,585
Other	34,917	125,181
Prepaid Expense	<u>23,932</u>	<u>107,035</u>
Total Current Assets	1,203,558	1,178,530
Property, Plant and Equipment, net of accumulated depreciation of \$609,326 and \$634,181	392,310	841,379
Other Assets		
Loans Receivable	2,287	-
Accrued Interest Receivable	2,757	2,757
Security Deposits	<u>13,250</u>	<u>13,950</u>
Total Assets	<u><u>1,614,162</u></u>	<u><u>2,036,616</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	79,588	38,710
Accrued Expenses	7,224	4,489
Accrued Payroll and Taxes Payable	145,292	120,607
Accrued Sick Pay Payable	98,512	102,364
Deferred Revenue	320,876	294,353
Transitional Housing Security Deposits	-	450
Grants and Contracts Payable	57,436	381,761
Current Portion of Long-Term Debt	<u>13,800</u>	<u>25,345</u>
Total Current Liabilities	722,728	968,079
Mortgage payable, net of current portion	<u>13,800</u>	<u>362,530</u>
Total Liabilities	<u><u>736,528</u></u>	<u><u>1,330,609</u></u>
Net Assets:		
Without Donor Restrictions		
Undesignated	869,774	689,608
With Donor Restrictions	<u>7,860</u>	<u>16,399</u>
Total Net Assets	<u><u>877,634</u></u>	<u><u>706,007</u></u>
Total Liabilities and Net Assets	<u><u>\$ 1,614,162</u></u>	<u><u>2,036,616</u></u>

The accompanying notes are an integral part of these financial statements

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER

d.b.a. AVANZAR

(a nonprofit corporation)

STATEMENTS OF ACTIVITIES

FOR THE FISCAL YEARS ENDED SEPTEMBER 30,

	Without Donor Restriction	With Donor Restrictions	2022	Without Donor Restriction	With Donor Restrictions	2021
REVENUES & OTHER SUPPORT						
Government Grants	\$ 5,478,288		5,478,288	5,274,790		5,274,790
United Way of Atlantic County	53,009		53,009	53,439		53,439
Other Grants	73,421		73,421	197,851		197,851
Revenue for Services	450		450	658,492		658,492
Fund-raising/Special Events Revenues	79,884		79,884	25,958		25,958
Contributions	12,049	19,000	31,049	28,035	19,000	47,035
Miscellaneous	90,327		90,327	15,173		15,173
PPP Loan Forgiveness	-		-	150,000		150,000
Gain on Disposal of Assets	149,580		149,580	1,790		1,790
Donated Facilities & Supplies	127,476		127,476	127,440		127,440
Net assets released from restriction Used in programs	27,539	(27,539)	-	47,531	(47,531)	-
Total revenues, gains, and other support	6,092,023	(8,539)	6,083,484	6,580,499	(28,531)	6,551,968
Expenses:						
Program Services	5,704,067		5,704,067	6,408,561		6,408,561
Support Services	207,790		207,790	186,497		186,497
Total Expenditures	5,911,857	-	5,911,857	6,595,058	-	6,595,058
CHANGE IN NET ASSETS						
Net assets at beginning of year	180,166	(8,539)	171,627	(14,559)	(28,531)	(43,090)
Net assets at end of year	689,608	16,399	706,007	704,167	44,930	749,097
	\$ 869,774	7,860	877,634	689,608	16,399	706,007

The accompanying notes are an integral part of these financial statements

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
 (a nonprofit corporation)
 d.b.a. AVANZAR
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEARS ENDED SEPTEMBER 30.

	PROGRAM SERVICES										Support Services		Total Expenses	
	Violence Intervention	Home to Work	Technical Assistance	Youth		COVID-19 Relief	Other Programs	Total Program Services	Management & General	Fundraising	2022		2021	
				Stabilization Program	Program						2022	2021		
Salaries	\$ 1,665,633	136,176	1,261,248	260	36,315	11,950	3,111,582	490,398	-	3,601,980	4,062,536			
Payroll Taxes	159,461	12,068	117,619	20	3,047	820	293,035	43,373	-	336,408	366,447			
Employee Benefits	215,609	18,772	169,451	3,750	2,623	820	411,025	42,272	-	453,297	478,947			
Total salaries and related expenses	2,040,703	167,016	1,548,318	4,030	41,985	13,590	3,815,642	576,043	-	4,391,685	4,907,930			
Advertising	20,000		742				20,742	337		21,079	21,221			
Auto Expense	11,738						11,738	1,925		13,663	11,113			
Bad Debt Expense								45,246		45,246	3,326			
Business Expenses	286	96	127	2,902			3,411	10,115		13,526	36,790			
Conference and Training	47,996	24,566	2,052				74,614	4,090		78,704	59,200			
Consumable Supplies	25,719	8,408			3,045		37,172		1,505	38,677	38,881			
Dues and Subscriptions	3,582	2,494	575				6,651	340		6,991	7,556			
Equipment Repairs and Maintenance	32,337	1,132	4,449	4,322	3,462	7,894	53,596	35,867		89,463	117,007			
Equipment Leases	11,800		1,674				13,474	4,282		17,756	18,592			
Taxes				5,715			5,715			5,715	-			
Technology and Program Supplies	1,815						1,815			1,815	-			
Food	14,721						14,721			14,721	10,323			
Fund Raising Expenses	6,694					484	9,005		225	33,407	8,380			
Insurance	36,787	1,126	18,869	204	116		57,102	24,177		57,102	62,201			
Maintenance/Household Supplies						450	450			450	16,951			
Miscellaneous	846	523	154				1,523	40		1,563	55,478			
Office Expense	36,855	713	14,214		11,411	13,026	76,219	363		76,582	48,563			
Professional Services	5,000		9,840	35,000	7,557		57,397	60,649		118,046	90,551			
Providers Supplies											223			
Space Maintenance	11,249		225	1,056	35,102	30,245	77,877	4,736		82,613	94,176			
Space Rental	220,600	29,873	54,780		549		305,802	1,074		306,876	360,106			
Real Estate Taxes											5,923			
Rental Assistance					128,685		128,685			128,685	310,212			
Telephone	22,879	1,904	13,838	467	13		39,101	1,696		40,797	50,344			
Travel Reimbursements	10,987	590	5,712				17,289	1,314		18,603	9,203			
Utilities	23,891	8,457	19,737	7,311	14,896		74,292	1,068		75,360	69,864			
Incentives			175,653				175,653			175,653	93,347			
Total expense before depreciation	2,586,485	246,898	1,872,786	61,007	246,821	65,689	5,079,686	773,362	1,730	5,854,778	6,507,461			
Depreciation								57,079		57,079	87,597			
General and Administrative Expenses	255,132	31,344	312,868		17,357	7,680	624,381	(624,381)		-	-			
Total Expenses	\$ 2,841,617	278,242	2,185,654	61,007	264,178	73,369	5,704,067	206,060	1,730	5,911,857	6,595,058			

(A) - see page 2 for detail of prior year expenditures

The accompanying notes are an integral part of these financial statements

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

	PROGRAM SERVICES										Total Expenses
	Violence Intervention	Home to Work	Technical Assistance	Youth			Other Programs	Total Program Services	Support Services		
				Stabilization Program	COVID-19 Relief	COVID-19 Relief			Management & General	Fundraising	
Salaries	\$ 1,614,221	116,459	1,221,870	547,743	74,178			3,574,471	488,065		4,062,536
Payroll Taxes	144,557	10,838	110,012	53,733	6,274			325,414	41,033		366,447
Employee Benefits	214,274	19,202	157,049	45,616	5,215			441,356	37,591		478,947
Total salaries and related expenses	1,973,052	146,499	1,488,931	647,092	85,667			4,341,241	566,689		4,907,930
Advertising	20,857			150				21,007	214		21,221
Auto Expense	8,799			1,198				9,997	1,116		11,113
Bad Debt Expense				3,326				3,326			3,326
Business Expenses				17,184				17,184	19,606		36,790
Conference and Training	15,090	21,778	15,721	5,221				57,810	1,390		59,200
Consumable Supplies	10,449	6,533		5,590				38,881			38,881
Dues and Subscriptions	3,356	1,330	330	31				5,047	2,509		7,556
Equipment Repairs and Maintenance	49,230	555	12,807	20,106	1,224		14,687	98,609	18,388		117,007
Equipment Leases	12,825		1,577					14,402	4,190		18,592
Food	10,323							10,323			10,323
Fund Raising Expenses	36,501	3,003	1,778	1,227	308			2,808	4,936	636	8,380
Insurance			21,162	16,951				62,201			62,201
Maintenance/Household Supplies			386	53,246	45			16,951	370		16,951
Miscellaneous	1,099		332	6,006	6,433			55,108			55,478
Office Expense	21,909	926	11,378	7,541				46,652	1,911		48,563
Professional Services	14,822		8,940					31,303	59,248		90,551
Providers Supplies	223							223			223
Space Maintenance	5,735			18,867	41,187		26,787	92,576	1,600		94,176
Space Rental	229,506	29,344	94,692	5,923	5,064			358,606	1,500		360,106
Real Estate Taxes								5,923			5,923
Rental Assistance					310,212			310,212			310,212
Telephone	27,956	1,604	16,191	2,264	613			48,628	1,716		50,344
Travel Reimbursements	4,426	461	2,771	608				8,266	937		9,203
Utilities	34,171	5,555	14,835	14,097	376			69,034	830		69,864
Incentives			92,908				439	93,347			93,347
Total expense before depreciation	2,481,359	217,974	1,784,353	826,628	467,438		41,913	5,819,665	687,160	636	6,507,461
Depreciation									87,597		87,597
General and Administrative Expenses	338,333	75,311	148,229		27,023			588,896	(588,896)		-
Total Expenses	\$ 2,819,692	293,285	1,932,582	826,628	494,461		41,913	6,408,561	185,861	636	6,595,058

The accompanying notes are an integral part of these financial statements

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED SEPTEMBER 30,

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ 171,627	(43,090)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	57,079	87,597
Gain on Disposal of Assets	(149,580)	(1,790)
(Increase)/Decrease in:		
Government Grants and Contracts Receivable	(434,317)	414,552
Other Receivables	90,264	(97,111)
Prepaid Expenses	83,103	(67,440)
Security Deposit	700	5,332
Increase/(Decrease) in:		
Accounts Payable	40,878	(142,184)
Accrued Expenses	2,735	(4,181)
Accrued Payroll and Taxes Payable	24,685	(23,355)
Accrued Sick Pay Payable	(3,852)	(4,266)
Deferred Revenue	26,523	271,329
Transitional Housing Security Deposits	(450)	-
Grants and Contracts Payable	(324,325)	334,824
	<u>(414,930)</u>	<u>730,217</u>
Net cash provided/(used) by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(120,824)	(8,932)
Sale of property and equipment	304,003	4,500
Issuance of Loans Receivable	(2,287)	-
	<u>180,892</u>	<u>(4,432)</u>
Net cash (used) by investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase/(Decrease) in Loans Payable	-	(150,000)
Line of Credit Draws	-	100,000
Line of Credit Repayment	-	(100,000)
Reduction of long-term debt	(1,884)	(59,674)
	<u>(1,884)</u>	<u>(209,674)</u>
Net cash provided/(used) by financing activities		
Net increase/(decrease) in cash and cash equivalents	(235,922)	516,111
Cash and cash equivalents at beginning of year	723,729	207,618
Cash and cash equivalents at end of year	<u>\$ 487,807</u>	<u>723,729</u>
Supplemental Information:		
Interest paid	\$ 1,343	17,611
Non Cash Activity:		
Donated facilities and supplies	\$ 127,476	127,440
Forgiveness of Debt	\$ 13,800	163,800

The accompanying notes are an integral part of these financial statements

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A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 AND 2021

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Agency:

The A Place for Us, Atlantic County Women's Center d.b.a. Avanzar (the "Agency") is a nonprofit corporation providing, among other programs: shelter and counseling for victims of domestic violence and their children; counseling and crisis intervention for victims of sexual assault/abuse; counseling for batterers and technical assistance for early care and education programs. The Agency maintains the following programs to account for these activities: Violence Intervention (Domestic Violence, Sexual Assault and Human Trafficking), Home to Work, Youth Stabilization Services and Technical Assistance. Within these programs, resources are further classified by funding sources (i.e. grants, contracts, etc.).

The significant accounting policies followed are described below to enhance the usefulness of the financial statements.

Accrual Basis

The financial statements of the Agency have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Agency reports information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Agency's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

It is the policy of the Agency to report donor-restricted contributions whose restrictions are met in the same reporting period as unrestricted support.

Donated Facilities, Materials and Services

The Agency occupies, without charge, certain premises located in County-owned buildings. The estimated fair rental value of the premises is reported as revenue and expenditure in the period in which the premises are used. Consumable materials and supplies such as office, household, laundry, medical, and food items are also donated by the County and similarly recorded. As of

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 AND 2021

September 30, 2022, and 2021 the total donated facilities, materials and services is \$127,476 and \$127,440, respectively.

A substantial number of unpaid volunteers have made significant contributions of their time to operations of the various Agency programs, as well as to fundraising activities. Not all values have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort have not been satisfied. The criteria states that these services shall be recognized if the services received (a) created or enhance non-financial assets or (b) require specialized skills and are provided by individuals possessing those skills that would typically need to be purchased if not provided by donation.

Functional Allocation of Expenses

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

Income Tax Exemption

The Agency is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Agency is also exempt from State income taxes and is registered with the State of New Jersey under the New Jersey Charitable Registration and Investigation Act (CRI) of 1994. No provision has been made for federal or state income taxes.

The Agency regularly reviews and evaluates its tax positions taken in previously filed information returns and as reflected in its financial statements, with regard to issues affecting its tax exempt status, unrelated business income, and related matters. The Agency believes that in the event of examination by taxing authorities, its positions would prevail based upon the technical merits of such positions. Therefore, the Agency has concluded that no tax benefits or liabilities are required to be recognized. The Agency is generally no longer subject to examination by the Internal Revenue Service for years before September 30, 2019. The Agency is generally no longer subject to examination by the New Jersey Attorney General for years before September 30, 2018.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flow, the Agency considers all short-term investments with an original maturity of three months or less to be cash equivalents.

Investments

The Agency carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values based on quoted prices in active markets (Level 1 measurements) and inputs other than quoted prices that are observable for the investments (all Level 2 measurements) in the Statement of Financial Position. Unrealized gains and losses on investments are included in the change in net assets in the accompanying Statement of Activities.

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 AND 2021

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributions

Contributions are recorded at their market value on the date of such contribution.

Allowance for Doubtful Accounts

On a periodic basis, the Agency evaluates its accounts receivable and establishes an allowance for doubtful accounts. Based on the Agency's analysis, there was no requirement for an allowance as of September 30, 2022 and 2021. Prior year receivables written off for the years ending September 30, 2022 and 2021 were \$45,246 and \$3,326, respectively.

It is the policy of the Agency not to charge interest on delinquent accounts.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs were \$21,079 and \$21,221 for the years ended September 30, 2022 and 2021, respectively.

Grant and Contract Support

The Agency recognizes funds from the State of New Jersey (cost reimbursable grants) as support, as costs are incurred. A receivable is recognized to the extent costs have been incurred but not reimbursed. Conversely, a liability is recorded when grant advances exceed eligible costs incurred. Advance payments that are received are managed and used when necessary. Upon final determination by the grantor, any excess revenue that was not deemed necessary for the program will be returned.

Real Estate Taxes

The New Jersey State Constitution provides that property tax exemption may only be granted through general laws. It further protects property tax exemptions for property used exclusively for religious, educational, charitable or cemetery purposes, as defined by law, and owned by any corporation or association organized and conducted exclusively for one or more of such purposes and not operating for profit.

As of September 30, 2022, and 2021 real estate taxes paid were \$0 and \$7,295, respectively.

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New Accounting Pronouncement

During 2021, the Agency adopted the provisions of FASB ASU 2018-13, Fair Value Measurement (Topic 820) Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement. The amendments in this Update modify the disclosure requirements on fair value measurements in Topic 820, Fair Value Measurement. Adoption of this pronouncement had no effect on the Agency's current or previously issued combined financial statements.

Recent Accounting Pronouncements Not Yet Effective

In September 2020, the Financial Accounting Standards Board issued Accounting Standards Update No. 2020-07, "Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets". The standard which is effective for years beginning after June 15, 2021 could have an effect on the Agency's financial reporting.

In June 2020, the Financial Accounting Standards Board issued Accounting Standards Update No. 2020-05, "Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)". The standard which is effective for years beginning after December 15, 2021 could have an effect on the Agency's financial reporting.

In March 2019, the Financial Accounting Standards Board issued Accounting Standards Update No. 2019-01, "Lease (Topic 842) Codification Improvements". The standard which is effective for years beginning after December 15, 2021 could have an effect on the Agency's financial reporting.

In December 2018, the Financial Accounting Standards Board issued Accounting Standards Update No. 2018-20, "Lease (Topic 842) Narrow-Scope Improvements for Lessors". The standard which is effective for years beginning after December 15, 2021 will not have an effect on the Agency's financial reporting.

In August 2018, the Financial Accounting Standards Board issued Accounting Standards Update No. 2018-14, "Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20)." The standard which is effective for years beginning after December 15, 2021 will not have an effect on the Agency's financial reporting.

In September 2017, the Financial Accounting Standards Board issued Accounting Standards Update No. 2017-13, "Revenue Recognition (Topic 605), Revenue from Contracts with Customers (Topic 606), Leases (Topic 840), and Leases (Topic 842)." The standard which is effective for years beginning after December 15, 2021 will not have an effect on the Agency's financial reporting.

In January 2017, the Financial Accounting Standards Board issued Accounting Standards Update No. 2017-04, "Intangibles—Goodwill and Other (Topic 350)". The standard which is effective for years beginning after December 15, 2021 could have an effect on the Agency's financial reporting.

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In February 2016, the Financial Accounting Standards Board issued Accounting Standards Update No. 2016-02, "Leases (Topic 842)". The standard which is effective for years beginning after December 15, 2021 could have an effect on the Agency's financial reporting.

Note 2: PROGRAMS

The following programs and supporting services are included in the accompanying financial statements:

Violence Intervention - Domestic Violence – Offers supportive counseling and crisis intervention services to survivors of domestic violence and their family members. Also includes a wide range of other activities designed to reduce the recurrence of domestic violence as well as the physical and emotional trauma experienced by its victims and their family members.

Violence Intervention – Sexual Assault – Offers supportive counseling and crisis intervention services to survivors of sexual assault and their family members. The program also works to prevent sexual violence in the community through community education activities.

Violence Intervention - Human Trafficking - Addresses issues related to all forms of human trafficking throughout the state of New Jersey. The program provides 24-hour crisis response and stabilization, intensive care management, protective shelter, systems advocacy and counseling services. The team works from a "4P" model (Prevention, Partnership, Protection and Prosecution), working around the state providing education, collaborating with many agencies to strengthen services, partnering with all levels of law enforcement to ensure the safety of all survivors and the prosecution of the perpetrators.

Displaced Homemakers – Home to Work – Helps displaced homemakers and others in need of assistance to become economically self-sufficient, either through training, education, or employment. Program services include career assessment, support, and job referral assistance.

Technical Assistance - Provides comprehensive technical assistance services to support the early care and education programs and providers participating in Grow NJ Kids (New Jersey's Quality Rating Improvement System) and NJ First Steps (infant and toddler quality initiative) to continuously improve their programs, and collaborate with other key quality partners.

Youth Stabilization Program - The Stabilization and Assessment program was a home where staff provided holistic and trauma responsive services to youth ages 13 through 18. Youth needing stabilization services may have been removed from the home by DCP&P for a number of reasons. They may be the victims of abuse or neglect by family members or have exposure to family violence. The youth may be presenting behavioral health issues that do not need psychiatric hospitalization or may not be safely cared for at home with therapeutic support services. Youth may also be unable to adequately function in significant life domains, such as family, school or social, and may need stabilization and clinical services. The program ended during September of 2021.

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COVID-19 Relief - Since the beginning of the COVID-19 pandemic, beginning in April 2020 and continuing through and beyond September 30, 2021, Avanzar has been the recipient of numerous grants to support the needs of Avanzar and the community with regard to client housing assistance, shelter renovations, and increased operating costs across all the programs as a result of the Covid 19 pandemic. The grantors have been a combination of government agencies, private foundations, and a collaborative partnership with AtlantiCare.

Other Programs - Avanzar has received several grants that are not directly Covid 19 related, such as a grant from United Way to promote childhood literacy, the MGM grant to create a client use computer library in the Displaced Homemakers program, and the Robert Wood Johnson Foundation grant through the New Jersey Health Initiatives to address education, employment and healthcare disparities in the Pleasantville community.

Management, General and Fundraising - Includes those functions necessary to obtain and manage the Agency's fundraising, financial and other resources; ensure an adequate working environment; develop and administer Agency programs and services; and, in conjunction with the Board of Directors, oversee and articulate Agency policies and procedures, as well as long term Agency strategies.

Note 3: CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of September 30, 2022 and 2021 consisted of the following cash accounts:

	<u>9/30/22</u>	<u>9/30/21</u>
Checking Accounts	<u>\$487,807</u>	<u>\$723,729</u>

During the 2022 and 2021 fiscal years, \$1,343 and \$17,611 was paid for interest, respectively.

Note 4: CONCENTRATIONS OF CREDIT RISKS

As of September 30, 2022 and 2021, the Agency had cash and cash equivalents at financial institutions, which at times during the year may exceed the Federal Deposit Insurance Corporation (FDIC) limit of \$250,000. The Agency only deposits funds in recognized fiscally stable financial institutions.

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Note 5: LIQUIDITY AND AVAILABILITY OF FUNDS

The Agency's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, are as follows:

Financial assets at year end:	<u>2022</u>	<u>2021</u>
Cash	\$ 487,807	723,729
Accounts Receivable	34,917	125,181
Grants Receivable	656,902	222,585
Total financial assets	<u>1,179,626</u>	<u>1,071,495</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	<u>7,860</u>	<u>16,399</u>
	<u>7,860</u>	<u>16,399</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,171,766</u>	<u>1,055,096</u>

Note 6: FAIR VALUE MEASUREMENTS

Generally Accepted Accounting Principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. Atlantic County Women's Center, Inc. uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, Atlantic County Women's Center, Inc. measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are inputs other than quoted market prices that are observable for the assets.

Note 7: DEPRECIATION

Fixed assets are stated at cost less accumulated depreciation. The Agency capitalizes all purchases over \$2,500. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. The principal useful lives are as follows: Buildings – 27.5 years; Leasehold Improvements – 10 years; Vehicles – 5 years; Equipment – 5 to 10 years; Furniture and fixtures – 5 to 10 years. Expenditures for maintenance, repairs and minor renewals are charged to expense as incurred; additions and major renewals considered to be betterments are capitalized.

Fixed assets purchased with federal or state monies are restricted to agency use. If the use of the asset changes, a portion of the funds used to purchase the asset must be returned to the funding agent.

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A summary of fixed assets at September 30 is as follows:

	<u>9/30/2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>9/30/2022</u>
Buildings	\$903,782		(449,000)	454,782
Leasehold Improvements	235,253	86,507	(44,867)	276,893
Equipment Furniture & Fixtures	155,170		(12,729)	142,441
Vehicles	181,355	19,986	(73,821)	127,520
	<u>1,475,560</u>	<u>106,493</u>	<u>(580,417)</u>	<u>1,001,636</u>
Less Accumulated Depreciation	(634,181)	(57,079)	81,934	(609,326)
Net Property, Plant & Equipment	<u>\$841,379</u>	<u>49,414</u>	<u>(498,483)</u>	<u>392,310</u>

	<u>9/30/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>9/30/2021</u>
Buildings	\$903,782			903,782
Leasehold Improvements	226,321	8,932		235,253
Equipment Furniture & Fixtures	155,170			155,170
Vehicles	197,611		(16,256)	181,355
	<u>1,482,884</u>	<u>8,932</u>	<u>(16,256)</u>	<u>1,475,560</u>
Less Accumulated Depreciation	(560,130)	(87,597)	13,546	(634,181)
Net Property, Plant & Equipment	<u>\$922,754</u>	<u>(78,665)</u>	<u>(2,710.00)</u>	<u>841,379</u>

The buildings consist of 3 condominium units and one single family home located in confidential locations. The total cost includes the value of both land and improvements.

The following equipment was purchased through grant funding and the net book value is reflected in temporarily restricted net assets on the statement of financial position as of September 30, 2022:

<u>Date</u>	<u>Grantor</u>	<u>Description</u>	<u>Cost</u>	<u>2022</u> <u>Depreciation</u>	<u>Accumulated</u> <u>Depreciation</u>	<u>Remaining</u> <u>Value</u>
9/30/2010	NJ DFD	Improvements	\$ 8,735		8,735	-
9/30/2010	NJ DFD	Improvements	5,769		5,769	-
9/30/2016	NJ DHS	Vehicle	22,000		22,000	-
9/30/2016	NJ DHS	Vehicle	16,191		16,191	-
11/21/2017	NJ DHS	Vehicle	13,602	2,380	11,900	1,702
8/15/2019	NJ DCJ	Vehicle	15,148	3,030	12,120	3,028
1/9/2019	NJ DCP&P	Vehicle	15,646	3,129	12,516	3,130
			<u>\$ 97,091</u>	<u>8,539</u>	<u>89,231</u>	<u>7,860</u>

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Note 8: REVENUES AND OTHER SUPPORT-GOVERNMENT AND OTHER GRANTS

Revenues from government grants for the fiscal year ended September 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Department of Human Services		
Division of Children and Families	\$2,309,713	\$2,024,958
DCA – Divisions of Women	6,861	18,078
Department of Justice		
Department of Law – STOP	52,160	50,851
Department of Justice – Victim Services	463,733	798,807
SART/SANE Project	88,649	87,610
Department of Housing and Urban Development		
Shelter Support	13,800	13,800
NJ Department of Community Affairs		
COVID-19 Shelter Grant	81,235	36,587
Shelter Support Grant	46,538	33,462
Emergency COVID-19 Funds	22,813	5,949
Department of Children and Families	<u>2,392,786</u>	<u>2,204,688</u>
	<u>\$5,478,288</u>	<u>5,274,790</u>

Revenue from other grants for the fiscal year ended September 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
United Way Allocation	\$ <u>53,009</u>	<u>53,439</u>

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Note 9: GRANTS AND CONTRACTS RECEIVABLE, PAYABLE AND DEFERRED REVENUE

The Agency operates under various grants and contracts. At September 30, 2022 and 2021, the agency was due certain amounts from funding sources which resulted from expenditures recorded in excess of payments received. The Agency also received funds in excess of expenditures recorded on certain grants and contracts, which resulted in a payable to the funding source and deferred revenue due to contract billing differentials. The following details the receivables, payables and deferred revenue at September 30:

	<u>2022</u>	<u>2021</u>
Grants and Contracts Receivable		
Federal Grant Passed through State Grantors:		
Department of Children and Families		
20EAAW	\$ 2,868	2,096
21EAAW	555,396	-
NJ Department of Law & Public Safety-		
Division of Criminal Justice	83,592	205,699
Atlantic County Department of Law:		
SART/SANE Project	15,046	14,790
Total	<u>\$ 656,902</u>	<u>222,585</u>
 Grants and Contracts Payable		
New Jersey Department of Human Services		
Division of Children and Families		
Technical Assistance TA19002	\$ -	311,457
FR:EE	-	16,929
20EAAW	-	53,375
21EAAW	43,105	-
21AIAR	14,331	-
Total	<u>\$ 57,436</u>	<u>381,761</u>
 Deferred Revenue		
Department of Human Services	\$ 122,648	271,267
Department of Justice	69,806	23,086
Department of Community Affairs	60,896	-
Other Local Grants	67,526	-
Total	<u>\$ 320,876</u>	<u>294,353</u>

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Note 10: LOANS RECEIVABLE

Loans receivable consists of a \$50,000 commercial line note bearing an interest rate of 4%. This note evidences a revolving line of credit. The principal may be repaid, including any accrued interest to that date and reborrowed as outlined in the Loan and Security Agreement.

<u>Borrower and Terms</u>	<u>Date of Issue</u>	<u>Total Principal</u>	<u>Balance 2021</u>	<u>Balance 2020</u>
Beverly Gilbert Foundation - AFI Enterprises a NJ Nonprofit Corporation. Interest rate is 4% and is calculated daily elapsed over 360 days. Interest payments may be deferred until February 28, 2023 when the entire unpaid principal together with accrued interest shall be due and payable.	3/1/2018	\$ 50,000	<u>\$ -</u>	<u>-</u>

Accrued interest on the note as of September 30, 2022 and 2021 was \$2,757 and \$2,757, respectively.

Note 11: LONG-TERM DEBT

On March 18, 2014, the Agency entered into a loan payable with the State of New Jersey, Department of Community Affairs, Division of Housing in the amount of \$138,000. The proceeds of this loan were used for the rehabilitation/improvement of the Shelter, located in Northfield, New Jersey, serving victims of domestic violence. Under the terms of the agreement, the balance of the loan payable will be reduced at a rate of 10% per year for the next 10 years commencing on the first anniversary of the issuance of the Certificate of Occupancy, provided the Agency continues to use this property for transitional housing. The remaining balance at September 30, 2022 and 2021 was \$27,600 and \$41,400, respectively.

On July 29, 2020, the Agency entered into a loan payable with the TD Bank, N.A. in the amount of \$359,200. Monthly principal and interest payments of \$2,343 beginning July 29, 2020 and ending July 29, 2040 with an annual percentage rate of 4.790%. The proceeds of this loan were used for a new home, the location of which is confidential. The property was sold and the balance of the mortgage was satisfied on December 3, 2021. The remaining balance on September 30, 2022 and 2021 was \$0 and \$346,475, respectively.

The future scheduled maturities of long-term debt are as follows:

<u>Fiscal Year Ended</u>	<u>Amount</u>
<u>September 30,</u>	
2023	\$ 13,800
2024	<u>13,800</u>
	<u>\$ 27,600</u>

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Note 12: LEASES

The Agency has entered into a lease agreement with Beverly Gilbert Foundation, Inc. for the leasing of office space in Pleasantville. Following is a schedule of the space and lease terms:

Suite #	Initial Term	Renewal Option
Building D	4/1/18-12/31/20	(3) 3 yr. terms
Building D	1/1/21-12/31/24	(2) 3 yr. terms

The Agency entered into a lease with LPGM Realty, LLC in Hammonton at 150 N. 2nd Street. Following is a schedule of the space and lease terms:

Suite #	Initial Term	Renewal Option
Building	9/1/20-8/31/21	(2) 1 yr. terms
Building	9/1/21-8/31/23	(2) 2 yr. terms

The Agency entered another lease for the Central NJ Human Trafficking Office of which the address is confidential. Following is a schedule of the space and lease terms:

Suite #	Initial Term	Renewal Option
Building	6/1/20-7/1/25	none

The Agency has also entered into 60-month lease agreements with Copier Plus for copiers at the Hammonton, Pleasantville and Shelter Locations beginning October 15, 2015.

In addition to the above-mentioned lease, the Agency leases office space from Atlantic County which is reflected in the financial statements as In-Kind Rent, supplies and services of \$123,441 and \$121,979, as of September 30, 2022 and 2021, respectively.

Future minimum lease payments under these operating leases are:

Year Ending 9/30	Amount
2023	\$ 183,700
2024	132,472
2025	43,691
Total	\$ <u>359,863</u>

Total rent expense charged to operations in the fiscal years ended September 30, 2022 and 2021 was \$306,876 and \$360,106, respectively.

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Note 13: LINE OF CREDIT

On October 18, 2017, TD Bank, N.A. approved a \$100,000 business loan with the agency. Interest on outstanding balances accrues at 0.740% points over the prime interest rate with a floor of 4.250%. Interest payments are due monthly. During 2021 fiscal year, the Agency borrowed and repaid \$100,000 and \$100,000, respectively on the note. During the year ending September 30, 2022 no draws were made on the line of credit. The outstanding balance as of September 30, 2022 and 2021 was \$0 and \$0, respectively. Interest paid as of September 30, 2022 and 2021 was \$0 and \$483, respectively.

Note 14: NET ASSETS

Net assets with donor restrictions were as follows for the years ended September 30, 2022 and 2021:

<u>Specific Purpose</u>	<u>2022</u>	<u>2021</u>
NJ DFD	\$ 6,159	12,317
NJ DHS	1,701	4,082
Total Net Assets With Donor Restrictions	<u>\$ 7,860</u>	<u>16,399</u>

Net assets without donor restrictions for the years ended September 30, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Undesignated	\$ 869,774	689,608
	<u>\$ 869,774</u>	<u>689,608</u>

Net assets released from net assets with donor restrictions are as follows:

<u>Specific Purpose</u>	<u>2022</u>	<u>2021</u>
NJ DCJ DEPRECIATION	\$ -	12,065
NJ DFD DEPRECIATION	6,159	6,448
NJ DHS DEPRECIATION	2,380	10,018
CHARITY LEAGUE	19,000	19,000
Total Net Assets With Donor Restrictions	<u>\$ 27,539</u>	<u>47,531</u>

Note 15: PAYROLL TAXES

As of September 30, 2022 and 2021, the Agency was current with all payroll and related taxes.

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Note 16: PAYCHECK PROTECTION PROGRAM

On May 2, 2020, the Agency received loan proceeds in the amount of \$150,000 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act) provides loans to qualifying businesses for up to 2.5 times the average monthly payroll expenses of qualifying businesses. As of February 15, 2021 the Agency has used the proceeds for purposes consistent with the PPP.

The Agency initially recorded a note payable and subsequently recorded forgiveness when the loan obligation was legally released. The Agency recognized the \$150,000 of loan forgiveness as revenue for the year ended September 30, 2021.

Note 17: CAFETERIA PLAN

The Agency adopted a flexible cafeteria plan, which covers eligible employees. To be eligible for the plan benefits an employee must work 30 or more hours a week. The amount of each participant's compensation which may be converted to cafeteria plan dollars for any plan year shall be determined by the employer prior to commencement of each plan year in the case of insured benefits, and by each participant in the case of flexible spending arrangements.

Note 18: ACCRUED SICK AND VACATION

Employees of the Agency are permitted to accrue up to 60 days of sick time (12 days per year). The employee will be compensated for 25% of their accumulated sick time upon separation from the Agency provided adequate notice has been given. Employees are not permitted to carry over vacation or personal time. As of September 30, 2022 and 2021, the balance of unpaid sick time was \$98,512 and \$102,364, respectively.

Note 19: EMPLOYEE BENEFIT PLAN

The Agency offers a 401(k) retirement plan that is available to all employees commencing on day one of full time employment. The plan is managed by AXA advisors. For 2022 and 2021, the plan had no employer matching requirements.

Note 20: RECLASSIFICATION OF PRIOR BALANCES

Certain accounts have been reclassified in the prior year to conform with categories established in the current fiscal year.

Note 21: SUBSEQUENT EVENTS

The Agency has evaluated subsequent events through March 31, 2023, the date which the financial statements were available to be issued and noted the following items for disclosure.

In September of 2020 Avanzar opened a new program, the emPower House Youth Stabilization program, and admitted the first youth client on September 29, 2020. The youth stabilization program was a 24/7 housing and intensive counseling program for youth aged 13 to 18 who

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were in a family or personal crisis situation, and were referred to us by the NJ Department of Child Protection & Permanency. In the year that followed, the program was faced with many operational issues, including high staff turnover, that were heavily influenced by the Covid-19 health epidemic. Due to the ongoing operational issues during that time, and circumstances that created a growing financial deficit, Avanzar made the decision to close the program in September of 2021, and the last client was discharged on September 14, 2021.

In December of 2021, Avanzar received a letter from the NJ Department of Children and Families, notifying Avanzar that they would be conducting a review of the records of the emPower House program. The Avanzar staff spent the year of 2022 providing the auditors with their documentation requests, and the review culminated on February 17, 2023 when NJDCF provided Avanzar with a draft report of their findings and recommendations. Additional documentation was provided to the auditors in response to their report, and on March 3, 2023 Avanzar issued a response to NJDCF regarding the issues raised in the draft report.

The NJDCF report included two recommendations that had monetary implications. The first was a finding of erroneous overbilling to Medicaid totaling \$14,331.30, which Avanzar did not dispute, and for which a payables liability was booked. The second was a recommendation by the auditor for a penalty of \$153,364.40 for numerous operating and administrative process and procedures deficiencies in the program. Avanzar's response to NJDCF hinged on the fact that the various government restrictions in response to the Covid-19 health epidemic created many insurmountable challenges for the emPower House program that were outside the norm and beyond our control. Avanzar requested that NJDCF take into account these aggravating factors and asked them to consider a reduction in the penalty amount of \$153,364.40. The NJDCF has not yet responded to this request as of the date of this financial report.

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SUPPLEMENTARY INFORMATION



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

Board of Directors

A Place for Us, Atlantic County Women's Center d.b.a. Avanzar
Pleasantville, NJ 08232

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 A Place for Us, Atlantic County Women's Center d.b.a. Avanzar, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's basic financial statements, and have issued our report thereon dated March 31, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's control over financial reporting (internal control) as a basis for designing 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 A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's internal control. Accordingly, we do not express an opinion on the effectiveness of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar'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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's financial statements are free from 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 financial statements. 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 A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Ford, Scott & Associates, L.L.C.

FORD, SCOTT & ASSOCIATES, L.L.C
CERTIFIED PUBLIC ACCOUNTANTS

March 31, 2023



FORD - SCOTT

& ASSOCIATES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

Board of Trustees
A Place for Us, Atlantic County Women's Center d.b.a. Avanzar
Pleasantville, NJ 08232

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's Major Federal and State Programs for the year ended September 30, 2022. A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's Major Federal and State Programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, A Place for Us, Atlantic County Women's Center d.b.a. Avanzar complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its Major Federal and State Programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each Major Federal and State Program. Our audit does not provide a legal determination of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's compliance with the requirements of each Major Federal and State Program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of A Place for Us, Atlantic County Women's Center d.b.a. Avanzar's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over

compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Ford, Scott & Associates, L.L.C.

**FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS**

March 31, 2023

A PLAGE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
 d.b. a. AVANZAR
 (a nonprofit corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Federal FAIN #	Pass-through Grantor's Number	Grant Period	Program or Award Amount	Revenue Recognized	Budgetary Expenditures		(Memo Only) Cumulative Expenditures		
							Pass Through	Source		Direct	Total
FEDERAL											
DEPARTMENT OF HUMAN SERVICES (DHS)											
Passed through State Department of Human Services-Department of Children and Families											
Division of Prevention and Community Partnership											
FVPSA	93.671	2102NJFVC6	21EAAW (Part 2)	10/1/21-6/30/22	68,180	\$ 68,180	68,180	68,180	68,180		
FVPSA	93.671	2102NJFVC6	23EAAW	7/1/22-6/30/23	22,728	18,102	18,102	18,102	18,102		
FVPSA ARP	93.671		21EAAW (Part 2)	10/1/21-6/30/22	19,433	11,037	11,037	11,037	11,037		
FVPSA ARP	93.671		23EAAW	10/25/21-9/30/25	225,000	23,468	23,468	23,468	23,468		
Sub-Total Division of Prevention and Community Partnership						120,787	120,787	120,787	120,787		
Technical Assistance											
Technical Assistance	93.575	2001NJCC3	TA22002	7/1/21-6/30/22	2,599,102	1,385,660	1,385,660	1,385,660	1,794,194		
	93.575	2001NJCC3	TA23002	7/1/22-6/30/23	2,678,190	506,241	506,241	506,241	506,241		
PDG B5											
PDG B5	93.434	90TF0061	TA22002	7/1/21-6/30/22	300,000	216,045	216,045	216,045	284,440		
PDG B5	93.434	90TF0061	TA23002	7/1/22-6/30/23	312,000	76,934	76,934	76,934	76,934		
Training ITS - Zero to Three											
Training ITS - Zero to Three	93.558	2201NJTANF	TA22002	7/1/21-6/30/22	13,174	1,050	1,050	1,050	10,567		
Training ITS - Zero to Three	93.558	2201NJTANF	TA23002	7/1/22-6/30/23	13,174	2,996	2,996	2,996	2,996		
Sub-Total Passed through Division of Children and Families						2,188,926	2,188,926	2,188,926	2,675,372		
Passed through State Department of Community Affairs-Division of Women (DOW)											
Rape Prevention, Education and Crisis Hotlines - SOSA	93.991	NB01OT009132	21EAAW (Part 2)	10/1/21-6/30/22	6,182	6,182	6,182	6,182	6,182		
Rape Prevention, Education and Crisis Hotlines - SOSA	93.991	NB01OT009132	23EAAW	7/1/22-6/30/23	2,058	679	679	679	679		
Subtotal Passed through Division of Women						6,861	6,861	6,861	6,861		

See accompanying notes to schedules of expenditures of federal and state awards

A PLAGE FOR US ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
 (a nonprofit corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Federal FAIN #	Pass-through Grantor's Number	Grant Period	Program or Award Amount	Revenue Recognized	Budgetary Expenditures		(MEMO) Passed Through to Sub-Recipients	(Memo Only) Cumulative Expenditures
							Pass Through	Direct		
DEPARTMENT OF JUSTICE										
Passed through State Department of Law & Public Safety-Division of Criminal Justice, Office of Victim Witness Advocacy										
Stop Violence Against Women Grants Program	16.588	15J0VW21GG00537STOP	VAWA 11-20	5/1/21-4/30/22	53,333	\$ 28,106	28,106			49,578
Domestic Violence Response Team Coordinator	16.588	15J0VW21GG00537STOP	VAWA 11-21	5/1/22-4/30/23	53,333	24,054	24,054			24,054
Domestic Violence Response Team Coordinator										
Subtotal Department of Law - Stop Violence Against Women						52,160	52,160	-	-	73,632
The Victims Services Project -										
Domestic Violence	16.575	2020V2GX0041	VAG 07-20	9/1/21-8/31/23	275,000	113,806	113,806			124,720
Domestic Violence	16.575	2020V2GX0041	VAG 08-20	9/1/21-8/31/23	275,000	91,162	91,162			102,160
Sexual Assault	16.575	2020V2GX0041	VCA 01-19	7/1/21-6/30/22	145,000	87,337	87,337			115,553
Confidential Sexual Violence Advocate	16.575	2020V2GX0041	VCA 01-20	7/1/22-6/30/23	145,000	30,954	30,954			30,954
Confidential Sexual Violence Advocate	16.575	2020V2GX0041	VCH 01-19	4/24/20-4/23/22	500,000	140,474	140,474			495,284
COVID Emergency Housing Victim Program	16.575	2020V2GX0041								
Subtotal Department of Justice - Victims Services						463,733	463,733	-	-	868,671
Passed through the County of Atlantic, New Jersey										
SART/SANE Project	16.575	2020V2GX0041	2019-V2-GX-0051	10/1/21-9/30/22	90,238	88,649	88,649			88,649
Total Department of Justice						604,542	604,542	-	-	1,030,952
Department of Housing and Urban Development (HUD)										
Passed through State Department of Community Affairs Division of Housing										
Shelter Support 2020/2021	14.231	E20-DC-34-0001	2014-02149-0141-01	10/1/21-9/30/22	138,000	13,800	13,800			13,800
Total Federal Awards						\$ 2,934,916	2,934,916	-	-	3,847,772

See accompanying notes to schedules of expenditures of federal and state awards

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
 (a nonprofit corporation)
d.b.a. AVANZAR
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

STATE	Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Federal FAIN #	Pass-through Grantor's Number	Grant Period	Program or Award Amount	Revenue Recognized	Budgetary Expenditures			Cumulative Expenditures
								Source	Total	(MEMO) Passed Through to Sub-Recipients	
								Pass Through	Direct		
	COVID-19 Shelter Grant		NA	2020-02140-0408-00	11/1/20-6/30/23	155,658	\$ 81,235	81,235	-	81,235	117,822
	Shelter Support Grant		NA	2021-02149-0054-00	11/1/20-6/30/23	80,000	46,538	46,538	-	46,538	80,000
							127,773	127,773	-	127,773	197,822
	DEPARTMENT OF CHILDREN AND FAMILIES										
	Displaced Homemaker Centers Program-Atlantic		NA	21EAAW (Part 2)	10/1/21-6/30/22	112,500	111,098	111,098	-	111,098	111,098
	Displaced Homemaker Centers Program-Atlantic		NA	23EAAW	7/1/22-6/30/23	150,000	34,415	34,415	-	34,415	34,415
	Displaced Homemaker Centers Program-Mercer		NA	21EAAW (Part 2)	10/1/21-6/30/22	112,500	110,462	110,462	-	110,462	110,462
	Displaced Homemaker Centers Program-Mercer		NA	23EAAW	7/1/22-6/30/23	150,000	22,678	22,678	-	22,678	22,678
	Sexual Assault, Abuse and Rape Care		NA	21EAAW (Part 2)	10/1/21-6/30/22	204,987	203,137	203,137	-	203,137	203,137
	Sexual Assault, Abuse and Rape Care		NA	23EAAW	7/1/22-6/30/23	243,014	73,824	73,824	-	73,824	73,824
	Sexual Assault, Abuse and Rape Care - Primary Prevention		NA	21EAAW (Part 2)	10/1/21-6/30/22	43,142	43,142	43,142	-	43,142	43,142
	Sexual Assault, Abuse and Rape Care - Primary Prevention		NA	23EAAW	7/1/22-6/30/23	57,522	13,757	13,757	-	13,757	13,757
	Sexual Assault, Abuse and Rape Care - One Time Funds		NA	21EAAW (Part 2)	10/1/21-6/30/22	135,777	130,671	130,671	-	130,671	130,671
	DreamFree		NA	21EAAW (Part 2)	10/1/21-6/30/22	281,250	278,766	278,766	-	278,766	278,766
	Domestic Violence		NA	23EAAW	7/1/22-6/30/23	410,000	114,282	114,282	-	114,282	114,282
	Domestic Violence		NA	21EAAW (Part 2)	10/1/21-6/30/22	307,298	300,667	300,667	-	300,667	300,667
	Male Batterer Grant		NA	23EAAW	7/1/22-6/30/23	409,731	85,037	85,037	-	85,037	85,037
	Male Batterer Grant		NA	21EAAW (Part 2)	10/1/21-6/30/22	101,250	101,250	101,250	-	101,250	101,250
	Peace, A Learned Solution		NA	23EAAW	7/1/22-6/30/23	135,000	37,275	37,275	-	37,275	37,275
	Peace, A Learned Solution		NA	21EAAW (Part 2)	10/1/21-6/30/22	337,500	337,500	337,500	-	337,500	337,500
	Domestic Violence - Liason		NA	23EAAW	7/1/22-6/30/23	450,000	106,299	106,299	-	106,299	106,299
	Domestic Violence - Liason		NA	21EAAW (Part 2)	10/1/21-6/30/22	63,000	62,092	62,092	-	62,092	62,092
	Domestic Violence Victim Expansion		NA	23EAAW	7/1/22-6/30/23	84,000	21,780	21,780	-	21,780	21,780
	Domestic Violence Victim Expansion		NA	21EAAW (Part 2)	10/1/21-6/30/22	15,197	12,987	12,987	-	12,987	12,987
	DCF Salary Adjustment appropriation - DV Offset		NA	21EAAW (Part 2)	10/1/21-6/30/22	115,735	114,129	114,129	-	114,129	114,129
	DCF Salary Adjustment appropriation - DV Offset		NA	23EAAW	7/1/22-6/30/23	59,478	59,478	59,478	-	59,478	59,478
						79,304	18,060	18,060	-	18,060	18,060
	Subtotal contract 21EAAW						2,392,786	2,392,786	-	2,392,786	2,392,786
	Emergency COVID-19 Funds		NA	NA	10/1/20-9/30/21	73,800					22,813
	Total Department of Community Affairs						2,543,372	2,543,372	-	2,543,372	2,613,421
	Total State Assistance						\$ 2,543,372	2,543,372	-	2,543,372	2,613,421

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

NOTE 1: GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance of the Agency. The Agency is defined in Note 1 of the Notes to the Financial Statements. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other governmental agencies are included on the schedules of expenditures of federal awards and state financial assistance.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the modified accrual basis of accounting. This basis of accounting is described in the Notes to the Agency's financial statements.

NOTE 3: RELATIONSHIP TO THE FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the Agency's financial statements. Financial assistance revenues are reported in the Agency's financial statements on a GAAP basis as follows:

		<u>Federal</u>	<u>State</u>	<u>Total</u>
Expenditures per Schedules of				
Federal Awards and State Assistance	\$	<u>2,934,916</u>	<u>2,543,372</u>	<u>5,478,288</u>
Total	\$	<u><u>2,934,916</u></u>	<u><u>2,543,372</u></u>	<u><u>5,478,288</u></u>

NOTE 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 5: INDIRECT COST RATES

The Agency has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Part I -- Summary of Auditor's Results

State Assistance Section

Internal Control over compliance:

- 1) Material weakness(es) identified? _____ yes X no
- 2) Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major programs

_____ Unmodified _____

Any audit findings disclosed that are required to be reported in accordance with New Jersey State Grant Compliance Supplement per NJ OMB Circular 15-08

_____ yes X no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
21EAAW & 23EAAW	Dept of Community Affairs - Children and Families

Dollar threshold used to determine Type A programs: _____ \$750,000 _____

Auditee qualified as low-risk auditee? X yes _____ no

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Part 2 -- Schedule of Financial Statement Findings

NONE

Part 3 -- Schedule of Federal Awards and State Assistance Findings and Questioned Costs

NONE

A PLACE FOR US, ATLANTIC COUNTY WOMEN'S CENTER
d.b.a. AVANZAR
(a nonprofit corporation)
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

STATUS OF PRIOR YEAR FINDINGS

NONE