

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**YEARS ENDED DECEMBER 31, 2024
(WITH SUMMARIZED COMPARATIVE TOTALS FOR
DECEMBER 31, 2023)**

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Essex County Family Justice Center, Inc.
Newark, New Jersey

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Essex County Family Justice Center, Inc. (Organization) (a nonprofit corporation), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year 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 the Organization as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 opinion.

Responsibilities of Management 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, 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 these financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that these financial statements are available to be issued.

Auditors' 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 auditors' 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, including omissions, 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 the Organization'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 these financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 accompanying schedule of expenditures of federal awards on page 15, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2025, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Other Matter — Prior-Period Financial Statements Audited by Other Auditors

The financial statements of Essex County Family Justice Center, Inc. as of and for the year ended December 31, 2023, were audited by another auditor, CliftonLarsonAllen LLP, who expressed an unmodified opinion on those financial statements in a report dated August 16, 2024.

Glen Allen, Virginia
September 26, 2025

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

As of December 31,

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets		
Cash	\$ 420,942	\$ 273,053
Grants Receivable	198,142	239,846
Total Assets	<u>\$ 619,084</u>	<u>\$ 512,899</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Expenses	\$ 120,661	\$ 104,133
Deferred Revenue	92,767	95,524
Total Liabilities	<u>213,429</u>	<u>199,657</u>
COMMITMENTS AND CONTINGENCIES		
Net Assets		
Without Donor Restrictions:		
Board-Designated	87,661	85,002
Undesignated	317,994	228,239
Total Net Assets	<u>405,654</u>	<u>313,241</u>
Total Liabilities and Net Assets	<u>\$ 619,084</u>	<u>\$ 512,898</u>

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

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2024,
(WITH SUMMARIZED COMPARATIVE TOTALS FOR DECEMBER 31, 2023)**

	2024			
	Without Donor Restriction	With Donor Restrictions	Total	2023 Total
SUPPORT AND REVENUE				
Contributions and Grants:				
Individuals	\$ 17,493	-	\$ 17,493	\$ 7,326
Government Grants	1,251,600	-	1,251,600	1,155,537
Corporate, Foundation and Trust Grants	181,586	-	181,586	107,879
Employer Retention Credit	74,098	-	74,098	-
In-Kind Contributions	170,660	-	170,660	170,660
Total Support and Revenue	1,695,437	-	1,695,437	1,441,402
Expenses and Losses				
Program Services	1,166,800	-	1,166,800	1,024,998
Supporting Services:				
Management and general	398,486	-	398,486	379,735
Fundraising	37,738	-	37,738	36,364
Total Supporting Services:	436,224	-	436,224	416,099
Total Expenses	1,603,024	-	1,603,024	1,441,097
Change in Net Assets	92,413	-	92,413	305
Net Assets, Beginning of Year	313,241	-	313,241	312,936
Net Assets, End of Year	\$ 405,654	\$ -	\$ 405,654	\$ 313,241

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

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31, 2024

(With Summarized Comparative Totals for December 31, 2023)

	2024					2023 Total
	Supporting Services				Total	
	Program services	Management and General	Fundraising	Total Supporting Services		
Salaries	\$ 512,458	\$ 251,546	\$ 20,228	\$ 271,774	\$ 784,231	\$ 768,384
Payroll Taxes	42,884	21,050	1,693	22,743	65,627	64,869
Employee Benefits	73,070	35,877	2,745	38,621	111,691	110,475
Professional Fees	370,882	38,149	2,496	40,645	411,527	268,778
In-Kind Expense	125,935	35,897	8,827	44,725	170,660	170,660
Office Expenses	5,492	3,329	273	3,603	9,095	11,250
Telephone	14,404	4,106	1,010	5,116	19,520	14,506
Occupancy	-	6,609	-	6,609	6,609	8,784
Printing	310	88	22	110	420	881
Travel	-	-	-	-	-	7,771
Education	8,957	-	-	-	8,957	1,260
Insurance	6,346	1,809	445	2,254	8,600	8,004
Victims' Aid	6,061	-	-	-	6,061	5,422
Miscellaneous expense	-	26	-	26	26	54
Total	\$1,166,800	\$398,486	\$37,738	436,224	\$1,603,024	\$1,441,098
Percentage of total	73%	25%	2%	27%	100%	

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

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

STATEMENTS OF CASH FLOWS

Years Ended December 31,

CASH FLOWS FROM OPERATING ACTIVITIES	<u>2024</u>	<u>2023</u>
Changes in Net Assets	\$ 92,413	\$ 305
Changes in Certain Assets and Liabilities:		
Grants Receivable	41,704	(69,614)
Accounts Payable and Accrued Expenses	16,528	45,416
Deferred Revenue	<u>(2,757)</u>	<u>58,130</u>
Net Cash Provided by Operating Activities	147,889	34,237
 CASH FLOWS FROM FINANCING ACTIVITIES		
Net Borrowings from Line of Credit	<u>-</u>	<u>(3,216)</u>
 NET INCREASE IN CASH	147,889	31,021
 Cash - Beginning of Year	<u>273,053</u>	<u>242,031</u>
Cash - End of Year	<u>\$ 420,941</u>	<u>\$ 273,052</u>

The accompanying notes are an integral part of the financial statement

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024, and 2023

NOTE 1 – ORGANIZATION AND PURPOSE

Essex County Family Justice Center, Inc. (Organization) is the first Family Justice Center in the state of New Jersey and was established in 2010 to provide accessible and coordinated services to victims of domestic violence. The Family Justice Center Model is designed to reduce the barriers and fragmentation of existing services and meet the diverse needs of victims by bringing government and non-government agencies together in one place. The U.S. Department of Justice, Office on Violence Against Women, recognizes the Family Justice Center Model as a best practice in the field of domestic violence intervention and prevention. The Organization's main revenue sources are government grants, grants from corporations, foundations, and trusts, and contributions from the public.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Adoption of New Accounting Standards

The Organization has adopted the current expected credit losses (CECL) methodology for estimating credit losses on financial assets, effective January 1, 2023, utilizing the modified retrospective transition method. The adoption of CECL resulted in changes to the Organization's accounting policies, including the recognition of credit losses based on expected future credit losses rather than incurred credit losses. The company also updated its accounting policies for determining the recoverability of trade receivables, loans, and other financial assets. The adoption of this Standard did not have a material impact on the Organization's financial statements but did change how the allowance for credit losses is determined.

Financial Statement Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- Net Assets Without Donor Restrictions – Net assets not subject to donor-imposed stipulations.
- Net Assets with Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024, and 2023**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants Receivable

Grants receivables are stated at the amount management expects to collect from outstanding balances. The Organization charges uncollectible grants receivable to operations when determined to be uncollectible based on historical trends. At December 31, 2024, and 2023, management determined that an allowance for uncollectible grants receivable was not deemed necessary.

Property and Equipment

Property and equipment are stated at cost on the date of acquisition, or fair value on the date of gift for donated assets. Significant additions, renewals, or betterments greater than \$2,500 are capitalized while replacements, maintenance, and repairs which do not improve or extend the life of an asset, are expensed.

Donated Services and Facilities

Amounts are reported in the financial statements for voluntary donations of services when those services create or enhance nonfinancial assets or require specialized skills provided by individuals possessing those skills, and which typically would be purchased if not provided by donation. Donated services are recorded as contributions at their estimated fair value at the date of donation. The amount of donated security services for each of the years ended December 31, 2024, and 2023 was \$44,680, and is included in in-kind contributions and in-kind expense on the statement of activities and changes in net assets, and statement of functional expenses, respectively. The Organization also regularly receives services from volunteers who are not acting in a professional capacity. Such volunteer services do not meet the criteria for financial statement recognition and are not included in the financial statements. The Organization receives donated office space, used for its program services and administrative offices, and parking space from Essex County at two separate locations in Newark, New Jersey. Donated facilities are recorded as contributions at their estimated fair value at the date of donation. The amount of donated office facilities for each of the years ended December 31, 2024, and 2023 was \$113,396. Donated parking totaled \$12,584 for the year ended December 31, 2024, and 2023. Donated office space and parking are included in in-kind contributions and in-kind expense on the statement of activities and changes in net assets and statement of functional expenses, respectively.

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS For the year ended December 31, 2024, and 2023

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Contributions are recognized as revenue when they are received or unconditionally pledged. Conditional contributions are not recognized until the conditions are substantially met or explicitly waived. Contributions are recorded as revenue as either with or without donor restrictions according to donor stipulations that limit the use of these assets due to time or purpose restrictions. 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 statement of activities and changes in net assets as net assets released from restrictions. Contributions with restrictions that are met in the same reporting period as they are received are reported as unrestricted support.

Funds received from various federal, state and local agencies represent grants awarded to the Organization to provide program services. Revenue with respect to these awards is considered a conditional contribution and is not recognized until the conditions related to this revenue are substantially met. Funds received in advance of the conditions being satisfied are reported as deferred revenue in the statements of financial position. Amounts that are spent in accordance with contract requirements, but not yet received, are reported grants receivable in the statements of financial position.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision has been made for federal or state income taxes. The Organization follows accounting standards that provide clarification on accounting for uncertainty in income taxes recognized in the Organization's financial statements. The guidance prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken, or expected to be taken, in a tax return, and provides guidance on derecognition, classification, interest and penalties, disclosure and transition. The Organization's policy is to recognize interest and penalties on unrecognized tax benefits in income tax expense. No interest or penalties were recorded during the years ended December 31, 2024, and 2023. At December 31, 2024, and 2023, there are no significant income tax uncertainties that are expected to have a material impact on the Organization's financial statements.

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024, and 2023**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

In preparing financial statements in conformity with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Summarized, Comparative Financial Information

The financial statements include certain prior year’s summarized, comparative information in total but not by net asset class or functional area. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended December 31, 2023, from which the summarized information was derived.

Subsequent Events

Management has evaluated subsequent events through September 30, 2025, the date the financial statements were available to be issued. Based on this evaluation, no subsequent events were identified that require recognition or additional disclosure in the accompanying financial statements. The Company does not undertake to update these financial statements for events occurring after this date.

NOTE 3 – GRANTS RECEIVABLE

Grants receivable represent amounts due from federal, state, and local governmental agencies and other grantors under cost-reimbursable awards. Under these arrangements, revenue is recognized as eligible expenditures are incurred; amounts not yet reimbursed are recorded as grants receivable.

Grants receivable consisted of the following at year-end:

	2024	2023
Grants receivable – cost-reimbursable awards	\$198,142	\$239,846

All grants receivable are expected to be collected within one year and are therefore classified as current assets. Management evaluates collectability based on the creditworthiness of grantors, historical collection experience, and subsequent receipts. Based on this evaluation, no allowance for doubtful accounts was considered necessary at December 31, 2024, and 2023.

These receivables generally do not bear interest and are subject to audit and adjustment by the respective funding agencies; any such adjustments, if required, are recognized in the period made known.

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024, and 2023

NOTE 4 – LINE OF CREDIT

The Organization maintains an unsecured revolving line of credit with a commercial bank to support short-term working capital needs. The agreement is subject to annual renewal and bears interest at the bank’s prime rate (or a comparable base rate) plus a stated spread. The line was available throughout 2024 and 2023; however, there were no outstanding borrowings as of December 31, 2024 and 2023, and no interest expense was incurred under the facility in either year.

NOTE 5 – BOARD-DESIGNATED NET ASSETS

The Organization’s Board of Trustees has designated funds totaling \$87,661 and \$82,002 as of December 31, 2024, and 2023, respectively, to create an internal line of credit to manage operating cash flow needs.

NOTE 6 – CONTRIBUTED NONFINANCIAL ASSETS

Contributed nonfinancial assets received during the years ended December 31, 2024, and 2023 consisted of the following:

	<u>2024</u>	<u>2023</u>
Use of Program and Administrative Offices	\$ 113,396	\$ 113,396
Use of Parking Spaces	12,584	12,584
Security Services	44,680	44,680
Total Contributed Nonfinancial Assets	<u>\$ 170,660</u>	<u>\$ 170,660</u>

Valuation techniques and inputs utilized in valuing these contributed nonfinancial assets are as follows:

<u>Contributed Nonfinancial Asset</u>	<u>Valuation Techniques and Inputs</u>
Use of Program and Administrative Offices	Estimated Based on Fair Market Value of Rent for Similar Properties in the Same Geographic Area.
Use of Parking Space	Based on Actual Parking Rates at the Parking Facility Utilized.
Security Services	Based on Actual Rate Charged by the Sheriff’s Office Providing the Security.

The Organization’s policy related to gifts-in-kind is to utilize the assets and services received to carry out the mission of the Organization. All gifts-in-kind received by the Organization for the years ended December 31, 2024, and 2023 were without donor restrictions.

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024, and 2023

NOTE 7– FUNCTIONAL EXPENSES

Directly identifiable expenses are charged to programs and supporting services. Certain categories of expenses are attributed to more than one program or supporting function and, therefore, require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes, employee benefits, professional fees related to information technology, in-kind expenses, office expenses, telephone, occupancy, printing, and insurance, which are allocated based on time and effort.

NOTE 8 – CONCENTRATIONS

The Organization maintains cash balances at a financial institution. At times, cumulative balances may exceed the federally insured limit. The Organization receives a large portion of its funding from various federal, state and local governmental agencies. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to changes that may occur because of inadequate funding with little notice to pay for the related costs, including the additional administrative burden, to comply with a change. A material reduction of such support could have a significant impact on the Organization's operations. Management, however, does not expect that its support will be materially reduced. Approximately 74% and 80% of the Organization's total support and revenue for the years ended December 31, 2024, and 2023, respectively, were from government agencies.

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2024, and 2023**

NOTE 9 – LIQUIDITY AND AVAILABILITY

The following represents the Organization’s financial assets at December 31, 2024, and 2023, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

	<u>2024</u>	<u>2023</u>
Financial Assets:		
Cash	\$ 420,942	\$ 273,053
Grants Receivables	198,142	239,846
Total Financial Assets	<u>619,084</u>	<u>512,899</u>
Less Amount Not Available to be Used Within One Year		
Board-Designated Net Assets	<u>(87,661)</u>	<u>(85,002)</u>
Financial Assets Available to Meet General Expenditure Over The Next Twelve Months	<u>\$ 531,424</u>	<u>\$ 427,897</u>

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization also has a line of credit that is fully available for operating needs. Board-designated net assets could be made available for operations through Board resolution, if necessary.

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2024

Grantor Pass-Through Grantor/Program Title	ALN Number	Grant Number	Grant Period	Award Amount	Expenditures
U.S. Department of Justice					
Office on Violence Against Women					
Justice for Families Program	16.021	15JOVW-23-GG-00335-JFFX	10/1/2023 - 9/30/2026	\$599,512	\$198,667
Improving Criminal Justice Responses Program	16.590	2016-WE-AX-0004	10/1/2016 - 9/30/2024	1,750,000	152,229
U.S. Department of Justice					
Office of Justice Programs (OJP)					
Office for Victims of Crime (OVC)					
OVC- Enhancing Access to Victim Services	16.582	15POVC-22-GK-04378-NONF	10/1/2023 - 9/30/2025	399,992	164,057
Passed through:					
NJ Department of Law and Public Safety					
STOP VAWA Grant Program	16.588	VAWA 59-22	7/1/23 - 6/30/24	42,161	20,024
STOP VAWA Grant Program	16.588	VAWA 62-23	7/1/24 - 6/30/25	44,116	23,591
STOP VAWA Grant Program	16.588	VAWA 63-23	7/1/24 - 6/30/25	44,091	21,908
Competitive Victim Assistance Grant (VAG) Program	16.575	VAG 115-21	9/1/2024 - 8/31/2025	137,326	44,954
Competitive Victim Assistance Grant (VAG) Program	16.575	VAG 116-21	9/1/2024 - 8/31/2025	131,433	41,783
Competitive Victim Assistance Grant (VAG) Program	16.575	VAG 117-21	9/1/2024 - 8/31/2025	101,063	24,862
Competitive Victim Assistance Grant (VAG) Program	16.575	VAG-11-21	9/1/2023 - 8/31/2024	137,396	92,722
Competitive Victim Assistance Grant (VAG) Program	16.575	VAG-12-21	9/1/2023 - 8/31/2024	137,496	93,237
Competitive Victim Assistance Grant (VAG) Program	16.575	VAG-13-21	9/1/2023 - 8/31/2024	132,540	98,022
					\$395,580
Total Expenditures of Federal Awards					\$976,056

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2024

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "SEFA") includes the federal award activity of Essex County Family Justice Center, Inc. (the "Organization") under programs of the federal government for the year ended December 31, 2024. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the SEFA presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are presented using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. When required by grant terms, the Organization considers expenditures incurred during the period of performance and any applicable matching requirements in determining amounts reported on the SEFA.

3. Relationship to Financial Statements

Federal grant revenues are recognized in the financial statements as the related eligible expenditures are incurred. Amounts reported in the SEFA agree to the underlying accounting records and reconcile to amounts reported in the audited financial statements for the year ended December 31, 2024.

4. Indirect Cost Rate

The Organization elected to use the de minimis cost rate when allocating indirect costs to federal and state programs.

5. Subrecipients

The Organization did not pass through any federal awards to subrecipients during the year ended December 31, 2024.

6. Noncash Assistance and Other

No noncash federal assistance was received during the year ended December 31, 2024.



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

Board of Trustees
Essex County Family Justice Center, Inc.
Newark, New Jersey

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 Essex County Family Justice Center, Inc. (Organization), (a nonprofit organization), which comprise the statement of financial position as of December 31, 2043, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 26, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 or significant deficiencies may exist that were not identified.

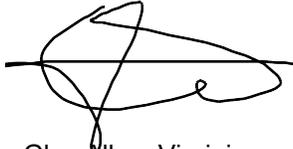


Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Glen Allen, Virginia
September 26, 2025

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
Essex County Family Justice Center, Inc.
Newark, New Jersey

Report on Compliance for Each Major Federal Program**Opinion on Each Major Federal Program**

We have audited Essex County Family Justice Center, Inc.'s (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2024. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 program. Our audit does not provide a legal determination of the Organization'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 the Organization'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 the Organization'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 the Organization's compliance with the requirements of each major federal 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 the Organization'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 the Organization'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 the Organization'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 Auditors' 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

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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.

Glen Allen, Virginia
September 26, 2025

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2024

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

The auditors' report issued on the basic financial statements of Essex County Family Justice Center, Inc. was an unmodified opinion.

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes No

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes No

The auditors' report issued on compliance for major programs was an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? Yes No

The following federal programs were designated as major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Competitive Victim Assistance Grant (VAG) Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000
Auditee qualified as a low-risk auditee? Yes No

ESSEX COUNTY FAMILY JUSTICE CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
Year Ended December 31, 2024

II. FINANCIAL STATEMENT FINDINGS

NONE

III. COMPLIANCE FINDINGS

NONE

IV. FOLLOW-UP OF PRIOR AUDIT FINDINGS

NONE