

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization EVA'S VILLAGE INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 393 MAIN STREET City or town, state or province, country, and ZIP or foreign postal code PATERSON, NJ 07501		D Employer identification number 22-2424542
	F Name and address of principal officer: ALFONSO DALOISIO JR. 393 MAIN STREET, PATERSON, NJ 07501		E Telephone number 973-523-6220
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 13,420,984.
	J Website: ▶ WWW.EVASVILLAGE.ORG		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1982 M State of legal domicile: NJ

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE CARE AND SUPPORT FOR PEOPLE STRUGGLING WITH POVERTY, HUNGER, HOMELESSNESS AND ADDICTION.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	264
	6 Total number of volunteers (estimate if necessary)	6	3000
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	9,628,933.	8,973,398.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,014,017.	4,263,869.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,825.	29,496.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-140,782.	-106,845.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	14,528,993.	13,159,918.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	8,988,910.	10,060,440.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,097,380.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,712,689.	5,117,628.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,701,599.	15,178,068.
19 Revenue less expenses. Subtract line 18 from line 12	827,394.	-2,018,150.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	22,982,412.	24,579,668.
	22 Net assets or fund balances. Subtract line 21 from line 20	5,222,284.	8,871,888.
		17,760,128.	15,707,780.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer ALFONSO DALOISIO JR. Type or print name and title	389 Interpace Parkway Parsippany, NJ 07054	Date
	Print/Type preparer's name MARQUS WHITE	Preparer's signature MARQUS WHITE	Date 05/14/21
Preparer Use Only	Firm's name ▶ SAX LLP	Firm's EIN ▶ 81-2950760	Check if self-employed <input type="checkbox"/> PTIN P00053187
	Firm's address ▶ 389 INTERPACE PARKWAY; STE 3 PARSIPPANY, NJ 07054	Phone no. 973-472-6250	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE MISSION OF EVA'S VILLAGE IS TO PROVIDE CARE AND SUPPORT FOR PEOPLE STRUGGLING WITH POVERTY, HUNGER, HOMELESSNESS AND ADDICTION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 9,997,071. including grants of \$) (Revenue \$ 4,144,396.)

BEHAVIORAL HEALTH PROGRAMS: EVA'S VILLAGE PROVIDES SUBSTANCE USE AND MENTAL HEALTH DISORDER TREATMENT IN RESIDENTIAL AND OUTPATIENT SETTINGS. RESIDENTIAL HALFWAY HOUSE TREATMENT IS AVAILABLE FOR MEN, WOMEN AND MOTHERS WITH CHILDREN. OUTPATIENT TREATMENT FOR SUBSTANCE USE AND MENTAL HEALTH DISORDERS ARE PROVIDED TO ADULT COMMUNITY MEMBERS. EVA'S COMPASSIONATE CLINICIANS PROVIDE SERVICES TO INDIVIDUALS STRIVING FOR RECOVERY FROM SUBSTANCE USE, TRAUMA, AND MENTAL ILLNESS. USING A CLIENT-CENTERED APPROACH, THE TREATMENT TEAM WORKS TO CREATE A SAFE SPACE FOR CLIENTS. WE TREAT CO-OCCURRING DISORDERS THROUGH INDIVIDUAL, FAMILY, AND GROUP THERAPY, PSYCHOEDUCATION, ILLNESS MANAGEMENT AND RECOVERY, PSYCHIATRIC SERVICES AND MEDICATION MONITORING

4b (Code:) (Expenses \$ 1,485,760. including grants of \$) (Revenue \$ 5,122.)

EMERGENCY SHELTERS: EVA'S VILLAGE PROVIDES EMERGENCY SHELTERS FOR MEN AND WOMEN WHO ARE EXPERIENCING HOMELESSNESS. SERVICES INCLUDE LINKAGES TO SOCIAL SERVICES, PRIMARY CARE AND MENTAL HEALTH SERVICES, REFERRALS FOR SUBSTANCE USE TREATMENT, CLOTHING, DAILY FOOD AND BASIC LIVING NECESSITIES. STAFF MEMBERS WORK WITH THE RESIDENTS TO HELP THEM APPLY FOR HOUSING AND SUSTAINABLE EMPLOYMENT.

4c (Code:) (Expenses \$ 1,025,330. including grants of \$) (Revenue \$ 1,450.)

COMMUNITY KITCHEN: OUR COMMUNITY KITCHEN HAS TRANSITIONED FROM SIT-DOWN BREAKFAST AND LUNCH SERVICE TO MEALS TO-GO TO BEST PROTECT THE HEALTH AND SAFETY OF OUR GUESTS, RESIDENTS, AND STAFF DURING THE COVID-19 PANDEMIC. YOU CAN PICK UP NUTRITIOUS MEALS AT OUR 393 MAIN STREET LOCATION.

BREAKFAST SERVICE HAS RESUMED. WE OFFER BREAKFAST TO-GO AT 9 AM, MONDAY-THURSDAY. (BREAKFAST IS NOT SERVED ON FRIDAYS.)

LUNCH TO-GO IS DISTRIBUTED AT, NOON, AND 1 P.M., MONDAY-FRIDAY. EXTRA MEALS ARE GIVEN ON FRIDAYS TO CARRY PEOPLE THROUGH THE WEEKEND.

EVA'S KITCHEN WAS FOUNDED IN 1982 TO HELP FEED THE HUNGRY. THE FIRST

4d Other program services (Describe on Schedule O.) (Expenses \$ 710,153. including grants of \$) (Revenue \$ 112,901.)

4e Total program service expenses 13,218,314.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	37
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 14		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NJ, NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **ALFONSO DALOISIO JR. - 973-523-6220**
393 MAIN STREET, PATERSON, NJ 07501

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) EILEEN CLIFFORD, M.D. S.C. CHAIRPERSON	4.00	X		X				0.	0.	0.
(2) JOHN C. CRIMI VICE CHAIRPERSON	4.00	X		X				0.	0.	0.
(3) ALFONSO DALOISIO, JR. TREASURER	4.00	X		X				0.	0.	0.
(4) DANIEL J. VITALE, CPA FORMER TREASURER	4.00	X		X				0.	0.	0.
(5) JOHN B. ARANEO BOARD MEMBER	4.00	X						0.	0.	0.
(6) ROBERT BOGOSIAN, CPA BOARD MEMBER	4.00	X						0.	0.	0.
(7) DANIEL CIPOLETTI BOARD MEMBER	4.00	X						0.	0.	0.
(8) ANNETTE ALTAMORE DAVILA BOARD MEMBER	4.00	X						0.	0.	0.
(9) MATTHEW FOLEY BOARD MEMBER	4.00	X						0.	0.	0.
(10) GREGORY J. GARVILLE BOARD MEMBER	4.00	X						0.	0.	0.
(11) D. PETER KELLER BOARD MEMBER	4.00	X						0.	0.	0.
(12) MARYROSE MCINERNEY, PH.D BOARD MEMBER	4.00	X						0.	0.	0.
(13) DAVID J. RITTER, ESQ. BOARD MEMBER	4.00	X						0.	0.	0.
(14) THOMAS STICKLE, CPA BOARD MEMBER	4.00	X						0.	0.	0.
(15) JUDITH L. SIEGEL, PH.D BOARD MEMBER	4.00	X						0.	0.	0.
(16) PATRICIA BARBARITO, ESQ. BOARD MEMBER	4.00	X						0.	0.	0.
(17) MARK SCHMIT FORMER CEO	40.00			X				144,330.	0.	1,610.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DANIEL RENALDO FORMER CEO/COO	40.00			X				74,279.	0.	213.
(19) HOWARD L HAUGHTON COO	40.00			X				31,299.	0.	0.
(20) DONNA FICO EVP SUPPORT SERVICES	40.00				X			158,197.	0.	7,802.
(25) BELGICA CARBONARA FORMER CONTROLER	40.00					X		118,454.	0.	0.
1b Subtotal								526,559.	0.	9,625.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								526,559.	0.	9,625.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
WILLIAM H. CONNOLLY & ASSOCIATES 56 PARK ST, MONTCLAIR, NJ 07042	INSURANCE BROKER	270,550.
DRISCOLL FOODS 6 WESTBELT, WAYNE, NJ 07470	FOOD SUPPLIER	174,195.
HENRY MILES SHERMAN, M.D. 26 FOOTES LANE, MORRISTOWN, NJ 07960	MEDICAL DIRECTOR	137,120.
RCC BUILDERS & DEVELOPERS INC 65-67 GROVE ST, PATERSON, NJ 07503	BUILDING & MATERIALS	129,645.
EXIGENT TECHNOLOGIES LLC, 400 VALLEY ROAD, SUITE 203, MOUNT ARLINGTON, NJ 07856	INFORMATION TECHNOLOGY SERVICES	126,013.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **8**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	1,500,535.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	3,853,370.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,619,493.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			8,973,398.			
Program Service Revenue	2 a PROGRAM FEES	Business Code	900099	4,118,415.	4,118,415.		
	b FOOD STAMPS - PROGRAM		900099	81,596.	81,596.		
	c OTHER PROGRAM REVENUE		900099	55,586.	55,586.		
	d RENTAL INCOME		900099	8,272.	8,272.		
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			4,263,869.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			29,496.		29,496.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
c Gain or (loss)	7c						
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ 1,500,535. of contributions reported on line 1c). See Part IV, line 18	8a		95,494.				
			261,066.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-165,572.			-165,572.	
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a MISCELLANEOUS INCOME	Business Code	900099	58,727.		58,727.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			58,727.			
12 Total revenue. See instructions			13,159,918.	4,263,869.	0.	-77,349.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	275,911.	24,453.	234,524.	16,934.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,797,090.	6,843,008.	273,204.	680,878.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	83,636.	75,239.	1,474.	6,923.
9 Other employee benefits	1,176,913.	1,059,113.	20,387.	97,413.
10 Payroll taxes	726,890.	654,520.	13,640.	58,730.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,398,940.	1,180,600.	200,470.	17,870.
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	579,691.	566,351.	12,240.	1,100.
17 Travel	27,250.	25,520.	420.	1,310.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	195,610.	171,590.	23,200.	820.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	704,736.	675,880.	23,429.	5,427.
23 Insurance	166,670.	154,750.	1,790.	10,130.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD	550,320.	549,260.	620.	440.
b SUPPLIES	540,560.	422,590.	18,810.	99,160.
c TELEPHONE AND INTERNET	365,110.	343,490.	4,540.	17,080.
d REPAIRS AND MAINTENANCE	306,370.	290,430.	15,270.	670.
e All other expenses	282,371.	181,520.	18,356.	82,495.
25 Total functional expenses. Add lines 1 through 24e	15,178,068.	13,218,314.	862,374.	1,097,380.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	576,125.	1	2,724,422.
	2 Savings and temporary cash investments	239,163.	2	241,297.
	3 Pledges and grants receivable, net	2,635,994.	3	2,097,630.
	4 Accounts receivable, net	347,321.	4	619,051.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	4,500,000.	7	4,500,000.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	75,221.	9	110,621.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 22,738,344.		
	b Less: accumulated depreciation	10b 9,252,202.		
	11 Investments - publicly traded securities	675,533.	11	703,795.
	12 Investments - other securities. See Part IV, line 11	2,975.	12	2,975.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	130,704.	15	93,735.
16 Total assets. Add lines 1 through 15 (must equal line 33)	22,982,412.	16	24,579,668.	
Liabilities	17 Accounts payable and accrued expenses	1,391,797.	17	1,727,681.
	18 Grants payable		18	
	19 Deferred revenue	55.	19	179,283.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	120,360.	21	86,855.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	3,533,255.	23	3,464,654.
	24 Unsecured notes and loans payable to unrelated third parties		24	1,686,737.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	176,817.	25	1,726,678.
	26 Total liabilities. Add lines 17 through 25	5,222,284.	26	8,871,888.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	15,408,840.	27	13,702,276.
	28 Net assets with donor restrictions	2,351,288.	28	2,005,504.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	17,760,128.	32	15,707,780.
33 Total liabilities and net assets/fund balances	22,982,412.	33	24,579,668.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,159,918.
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,178,068.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,018,150.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	17,760,128.
5	Net unrealized gains (losses) on investments	5	-34,198.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	15,707,780.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? _____
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7428333.	10404402.	10677325.	9628933.	8973398.	47112391.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	7428333.	10404402.	10677325.	9628933.	8973398.	47112391.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						47112391.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	7428333.	10404402.	10677325.	9628933.	8973398.	47112391.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	13,421.	20,015.	18,197.	30,753.	29,496.	111,882.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1053713.	897,944.	1129836.	265,261.	154,221.	3500975.
11 Total support. Add lines 7 through 10						50725248.
12 Gross receipts from related activities, etc. (see instructions)					12	10,334,360.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	92.88 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	97.01 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2019

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, SECTION A & B

THE ORGANIZATION IS CORRECTING THE LINES BELOW TO BETTER REPRESENT THE OVERALL SUPPORT OF THE ORGANIZATION:

2015

LINE 1 WAS \$7,437,823 SHOULD BE \$7,428,333

LINE 8 WAS \$294,705 SHOULD BE \$ 13,421

LINE 10 WAS \$94,065 SHOULD BE \$1,053,713

2016

LINE 8 WAS \$128,617 SHOULD BE \$20,015

LINE 10 WAS \$28,023 SHOULD BE \$897,944

2017

LINE 8 WAS \$95,731 SHOULD BE \$18,197

LINE 10 WAS \$34,508 SHOULD BE \$1,129,836

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

EVA 'S VILLAGE INC

Employer identification number

22-2424542

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization EVA 'S VILLAGE INC	Employer identification number 22-2424542
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	LOCONTE FAMILY FOUNDATION 1365 PALISADE AVENUE FORT LEE, NJ 07024-5242	\$ 400,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	MARGARET A. DARRIN CHARITABLE TRUST 120 COLUMBIA TURNPIKE FLORHAM PARK, NJ 07932-2155	\$ 500,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NJ DEPT OF HUMAN SERVICES-DIV OF MENTAL HEALTH & ADDICTION SERVICES 120 N STOCKTON ST., UNIT 3 TRENTON, NJ 08618	\$ 1,404,601.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	DEPT OF CHILDREN & FAMILIES-DIV OF CHILD PROTECTION & PERMANENCY PO BOX 717 TRENTON, NJ 08625	\$ 1,545,368.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NEW JERSEY DEPT OF COMMUNITY AFFAIRS-SHELTER SUPPORT 101 SOUTH BROAD ST-PO BOX 800 TRENTON, NJ 08625	\$ 302,897.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization EVA 'S VILLAGE INC	Employer identification number 22-2424542
---	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization EVA 'S VILLAGE INC	Employer identification number 22-2424542
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019 Open to Public Inspection

Name of the organization: EVA'S VILLAGE INC Employer identification number: 22-2424542

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure). 2. Conservation contribution details (2a-2d table). 3-9. Monitoring and enforcement questions (Yes/No).

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with sections 1a-1b and 2. 1a: Text of footnote for art collection. 1b: Amounts for art collection (revenue/assets). 2: Amounts for art collection for financial gain (revenue/assets).

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	428,181.	413,518.	414,570.	431,000.	431,000.
b Contributions					
c Net investment earnings, gains, and losses	10,701.	14,663.	-1,052.	-5,297.	20,205.
d Grants or scholarships					
e Other expenditures for facilities and programs				11,133.	20,205.
f Administrative expenses					
g End of year balance	438,882.	428,181.	413,518.	414,570.	431,000.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 2.00 %
 - b Permanent endowment 98.00 %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|-------------------------------------|
| (i) Unrelated organizations | | <input checked="" type="checkbox"/> |
| (ii) Related organizations | | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | | <input checked="" type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,712,113.		1,712,113.
b Buildings		18,445,787.	7,314,067.	11,131,720.
c Leasehold improvements				
d Equipment		1,492,545.	1,031,416.	461,129.
e Other		1,087,899.	906,719.	181,180.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				13,486,142.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO GOVERNMENT AGENCIES	126,678.
(3) EVI LINE OF CREDIT PAYABLE	
(4) -ATLANTIC BANK	1,600,000.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,726,678.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	13,237,720.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-34,198.
b	Donated services and use of facilities	2b	112,000.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	77,802.
3	Subtract line 2e from line 1	3	13,159,918.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	13,159,918.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	15,290,068.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	112,000.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	112,000.
3	Subtract line 2e from line 1	3	15,178,068.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	15,178,068.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

THE ORGANIZATION HOLDS PARTICIPANTS' TRUST FUNDS

PART X, LINE 2:

AS OF JUNE 30, 2020, MANAGEMENT BELIEVES THAT BASED ON AN EVALUATION OF EVA'S TAX POSITIONS THAT ANY LIABILITY AS A RESULT OF UNCERTAIN TAX POSITIONS WOULD NOT BE MATERIAL. MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, CHANGES IN TAX LAW, AND NEW AUTHORITATIVE RULINGS TO ASSIST IN EVALUATING EVA'S TAX POSITIONS. ACCRUED INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS, IF ANY, WOULD BE RECOGNIZED AS PART OF THE INCOME TAX POSITION. INCOME TAX RETURNS ARE FILED IN THE U.S. FEDERAL JURISDICTION, AND STATE

Part XIII Supplemental Information *(continued)*

JURISDICTIONS. U.S. FEDERAL AND STATE INCOME TAX RETURNS PRIOR TO FISCAL YEAR 2016 ARE CLOSED.

PART V, LINE 4

THE BOARD OF DIRECTORS HAS ESTABLISHED A POLICY WHEREBY 100% OF AVERAGE EARNINGS ON DONOR RESTRICTED ENDOWMENT FUNDS ARE TO BE DISTRIBUTED EACH YEAR TO FUND SPECIFIC PROGRAMS OF THE ORGANIZATION NO SUCH DISTRIBUTION SHALL BE MADE TO THE EXTENT IT WOULD REDUCE THE VALUE BELOW THE ENDOWED CORPUS.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		DINNER GALA	GOLF AND DINNER	3	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	1,163,925.	16,375.	415,729.	1,596,029.
	2	Less: Contributions	1,104,444.	16,375.	379,716.	1,500,535.
	3	Gross income (line 1 minus line 2)	59,481.		36,013.	95,494.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	28,494.		54,109.	82,603.
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	71,294.	2,262.	104,907.	178,463.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				261,066.
11	Net income summary. Subtract line 10 from line 3, column (d)				-165,572.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

EVA 'S VILLAGE INC

Employer identification number

22-2424542

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DONNA FICO EVP SUPPORT SERVICES	(i)	158,197.	0.	0.	3,502.	4,300.	165,999.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

EVA'S VILLAGE INC

Employer identification number

22-2424542

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

MEAL OF HOT DOGS AND BEANS WAS SERVED TO 30 HUNGRY INDIVIDUALS IN THE
BASEMENT OF ST. JOHN'S CATHEDRAL, IN PATERSON. IN THE EARLY 1990'S AN
EXPANDED KITCHEN WAS BUILT ON MAIN STREET WITH CAPACITY FOR 240 PEOPLE.
TO HELP FEED THE GROWING NUMBER OF HOMELESS AND WORKING POOR, AN
EXPANSION IN 2011 INCREASED THE CAPACITY TO 400.

OUR COMMUNITY KITCHEN NOW SERVES A NUTRITIOUS BREAKFAST TO-GO
MONDAY-THURSDAY AND LUNCH TO-GO, WEEKDAYS, TO 400+ INDIVIDUALS IN
ADDITION TO THREE MEALS A DAY PREPARED FOR THE MEN, WOMEN AND MOTHERS
WITH CHILDREN WHO RESIDE IN OUR RECOVERY AND SHELTERING PROGRAMS.

WHEN THEY COME TO PICK UP A MEAL, CLIENTS MAY LEARN ABOUT THE
SHELTER, ADDICTION TREATMENT & HEALTH CARE RESOURCES OFFERED AT EVA'S
VILLAGE AND THEY MAY CHOOSE TO TAKE THE NEXT STEP, WHETHER IT IS
SEEKING SHELTER, SUBSTANCE ABUSE TREATMENT OR FREE MEDICAL CARE.

VOLUNTEERS WHO HELP SERVE THE MEALS ARE AN ESSENTIAL INGREDIENT IN OUR
COMMUNITY KITCHEN, AND WE WELCOME THE PARTICIPATION OF INDIVIDUALS AS
WELL AS LOCAL BUSINESSES, RELIGIOUS, CIVIC AND EDUCATIONAL
ORGANIZATIONS WHO CHOOSE TO VOLUNTEER AS A GROUP.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE DIRECTOR, CONTROLLER, AND FINANCE COMMITTEE REVIEW FORM 990
PRIOR TO FILLING. THE BOARD OF DIRECTORS ALSO RECEIVE COPIES OF FORM 990
AFTER IT IS REVIEWED BY THE AFOREMENTIONED PARTIES AND BEFORE IT IS FILED.

Name of the organization EVA 'S VILLAGE INC	Employer identification number 22-2424542
--	--

FORM 990, PART VI, SECTION B, LINE 12C:

THE BOARD OF DIRECTORS ARE REQUIRED TO REVIEW THE CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS AND DISCLOSE ANY POTENTIAL CONFLICTS. ANY NEW BOARD MEMBERS ARE REQUIRED TO READ THE POLICY AND DISCLOSE ANY CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15:

THE COMPENSATION OF THE EXECUTIVE DIRECTOR IS REVIEWED BY THE FINANCE COMMITTEE, WHICH HAS EXPERIENCE WITH MANY OTHER NOT FOR PROFIT COMPENSATION PACKAGES. THE OVERALL COMPENSATION PACKAGE IS THEN APPROVED BY THE FINANCE COMMITTEE, WHILE ANNUAL INCREASES ARE APPROVED BY THE BOARD OF DIRECTORS AND ARE DOCUMENTED IN THE BOARD MINUTES.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATIONS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

990, PART XII, LINE 2C

THE PROCESS FOR OVERSIGHT OF THE OF THE AUDITED FINANCIAL STATEMENTS HAS NOT CHANGES.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

EVA ' S VILLAGE INC

Employer identification number

22-2424542

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2019

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
EVA ' S VILLAGE APARTMENTS LP - 26-1924743, 393 MAIN STREET, PATERSON, NJ 07501	HOUSING	NJ	EVA ' S VILLAGE APARTMENTS GP INC	UNRELATED				X	N/A		X	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
EVA ' S APARTMENTS GP INC - 29-1924535 393 MAIN STREET PATERSON, NJ 07501	RENTAL REAL ESTATE	NJ		C CORP			100%		X
EVA ' S CATERING INC - 47-3679496 393 MAIN STREET PATERSON, NJ 07501	CATERING SERVICES	NJ		C CORP			100%		X
EVA ' S KITCHEN INC. - 32-0460533 393 MAIN STREET PATERSON, NJ 07501	CATERING SERVICES	NJ		C CORP			100%		X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

EVA'S APARTMENTS GP INC

DIRECT CONTROLLING ENTITY:

NAME OF RELATED ORGANIZATION:

EVA'S CATERING INC

DIRECT CONTROLLING ENTITY:

NAME OF RELATED ORGANIZATION:

EVA'S KITCHEN INC.

DIRECT CONTROLLING ENTITY:

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. EVA'S VILLAGE INC	Taxpayer identification number (TIN) 22-2424542
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 393 MAIN STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PATERSON, NJ 07501	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ALFONSO DALOISIO JR.

- The books are in the care of ▶ **393 MAIN STREET - PATERSON, NJ 07501**
Telephone No. ▶ **973-523-6220** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 17, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

TAX RETURN FILING INSTRUCTIONS

NEW JERSEY FORM CRI-300R

FOR THE YEAR ENDING

June 30, 2020

Prepared For:

Eva's Village Inc
393 Main Street
Paterson, NJ 07501

Prepared By:

Sax LLP
389 Interpace Parkway; Ste 3
Parsippany, NJ 07054

Amount of Tax:

Balance due of \$250

Make Check Payable To:

Not applicable

Mail Tax Return To:

The New Jersey Form Form CRI-300R should be filed via the web at:
<https://njconsumeraffairs.state.nj.us/sign-in/>

Return Must Be Mailed On Or Before:

June 30, 2021

Special Instructions:

RETURN MUST BE FILED ONLINE.
This form cannot be paper filed - this
copy is for informational purposes only.

Form CRI-300R
Long-Form Renewal Registration/Verification Statement
(Revised April 2008)

All questions must be answered.

Pursuant to the New Jersey Charitable Registration and Investigation Act (also known as "the C.R.I. Act" (N.J.S.A. 45:17A-18 et seq.), and prior to operating or commencing solicitation activity in the State, a charitable organization unless exempted from registration requirements (or qualified to file a Short-Form Registration Statement, CRI-200) shall file a Long-Form Initial Registration Statement, CRI-150-I. Charities submitting their annual long-form renewal registration must use Form CRI-300R. Please see the checklist at the end of this form for a discussion of fees, financial statements, documents to be attached, and other requirements for registration.

1. This statement contains the facts and financial information for the fiscal year ending: 06/30/2020
month day year

2. Federal ID Number (EIN) 22-2424542 2a. N.J. Charities Registration Number: CH- 0441900

3. Full legal name of the registering organization: EVA'S VILLAGE INC
In care of: (if necessary, otherwise leave this line blank) ALFONSO DALOISIO JR.

4. Mailing Address: 393 MAIN STREET, PATERSON, NJ 07501 Change of Address
Street Address City State ZIP Code

NOTE: If "in care of," a postal, private or rural delivery mail box number is used, the street address of the charity must be given below.

5. The principal street address of the registering organization _____
 Same as Mailing Address Street Address City State ZIP Code

6. Does the organization have any offices in New Jersey in addition to the one listed above? Yes No
If "Yes," attach a list giving the street address and telephone number of each office in New Jersey.

6a. If the street address listed above is not where the organization's official records are kept, or if the organization does not maintain an office in New Jersey, indicate the name, full address, phone and fax number of the person having custody of the organization's records, and to whom correspondence should be addressed.
ALFONSO DALOISIO JR., _____
Contact person Street address City State ZIP Code
973-523-6220 _____
Telephone number (include area code) Fax number (include area code)

7. Organization's contact information:
973-523-6220 9735236220
Telephone number (include area code) Fax number (include area code)
Sax LLP WWW.EVASVILLAGE.ORG
E-mail address Web site

COPY

Certified Public Accountants
389 Interpace Parkway
Parsippany, NJ 07054

8. Type of organization (check one):

Nonprofit corporation Foundation Individual Association Society
 Partnership Trust Other (Specify) _____

9. Where and when was the organization legally established? Date: 01/01/1982 State: NJ

As required by the C.R.I. Act (N.J.S.A. 45:17A-24c(1)), attach to this registration a copy of the organization's bylaws and instrument of organization (that is, the organization's charter, articles of incorporation or organization, agreement of association, instrument of trust, or constitution) only if the document has been issued or amended during the fiscal year being reported.

10. Does the organization solicit funds under any name or names other than as indicated on line 3 of this form? Yes No
If "Yes," indicate all of the other names used: _____

11. Does the organization intend to solicit contributions from the general public? Yes No

12. Is the organization authorized by any other state or jurisdiction to solicit contributions? Yes No
If "Yes," please provide a list of those states or jurisdictions, below or on a separate sheet of paper.
NY

13. Does the organization have affiliates which share the contributions or other revenue it raised in New Jersey? Yes No
If "Yes," provide a separate listing of those affiliates indicating the name, street address and telephone number for each one.

14. What is the charitable purpose or purposes for which the organization was formed? If necessary, attach a separate statement to this registration.
THE MISSION OF THE ORGANIZATION IS TO FEED THE HUNGRY, SHELTER THE HOMELESS, TREAT THE ADDICTED AND PROVIDE MEDICAL CARE TO THE POOR WITH RESPECT FOR THE HUMAN DIGNITY OF EACH INDIVIDUAL.

14a. What are the specific programs and charitable purposes for which contributions are used? For each program, state whether it already exists or is planned. Only major program categories need be listed. If necessary, attach a separate statement to this registration. **SEE STATEMENT 1**

15. Does the organization use an independent paid fund-raiser or fund-raising counsel? Yes No
If "Yes," please attach to this registration a list of paid fund-raiser(s) or fund-raising counsel(s), including their full address, telephone number, fax number, registration number in New Jersey, and a contact person's name.

15a. Does the independent paid fund-raiser or fund-raising counsel have custody, control or access to the organization's funds? Yes No
If "Yes," please describe the situation.

16. Has the organization permitted a charitable sales promotion to be conducted on its behalf by a commercial co-venturer during the fiscal year-end being reported? Yes No
If "Yes," please explain: _____

17. Has the Internal Revenue Service (I.R.S.) determined that the organization is tax exempt under code 501(c)(3)? Yes No
a. If "No," has an application been filed which is still pending? If so, please attach a copy of the I.R.S. 1023 form filed. Yes No
b. Has a tax exemption been granted under another I.R.S. code? Yes No
If "Yes," advise which one: _____
c. Has an I.R.S. tax exemption been refused, changed or revoked? Yes No
If an exemption has been refused, changed or revoked, attach to this registration a copy of the I.R.S. determination letter of notification and provide a detailed explanation of the circumstances on a separate sheet of paper.

CRI-300R Long-Form Registration Renewal Financial Statement

Note: If the financial value of a line item = 0, place a zero in the space provided.

Please report all figures as GROSS, not NET.

<i>Full legal name and street address of the organization</i>				
Full legal name: <u>EVA 'S VILLAGE INC</u>				
Fiscal year-end being reported: <u>06/30/2020</u>		Federal ID Number (EIN) <u>22-2424542</u>		
month day year				
Mailing address:				
<u>393 MAIN STREET, PATERSON, NJ 07501</u>				
Mailing Address	P.O. Box Number or Suite	City	State	ZIP Code
Street address of the registering organization: _____				
Street Address		City	State	ZIP Code
New Jersey Charities Registration number: CH <u>0441900</u>		Telephone number: <u>973-523-6220</u>		
		<i>(include area code)</i>		

Attach to this registration the most recent Internal Revenue Service Form 990 and Schedule A (990), if the organization has filed those forms. Attach a copy if the organization's annual financial report included an audited financial statement, or if the organization received gross revenue in excess of \$500,000. **Note:** If the organization received gross revenue of less than \$500,000, the financial reports must be certified by the organization's president or other authorized officer of the organization's board.

In lieu of completing the CRI-300R Financial Statement pages, attached please find a copy of the I.R.S. 990 filing for the fiscal year-end indicated above.

A. Receipts

Line A1a. Direct Public Support received from the following sources:

(1)	Direct mail	3,619,493.
(2)	Telephone solicitation	0.
(3)	Commercial co-venture	0.
(4)	Gross receipts from fund-raising events	1,596,029.
(5)	Canisters, counter cards, door to door etc	0.
(6)	Corporations and other businesses	0.
(7)	Foundations and trusts	0.
(8)	Donated land, buildings, property, equipment and materials	0.
(9)	Legacies and bequests	0.
(10)	Membership dues solely resulting from solicitations	0.
(11)	Other support (specify)	0.

Line A1b. Total Direct Public Support (add lines A1a(1) through A1a(11)) 5,215,522.

Line A1c. Indirect Public Support received from the following sources:

(1)	Federated fund-raising organization	0.
(2)	From an affiliated organization	0.
(3)	From another fund-raising organization	0.

Line A1d. Total Indirect Public Support (add lines A1c(1) thru A1c(3)) 0.

Line A1e. Total Gross Contributions (add lines A1b and A1d) 5,215,522.

Line A2.	Government grants including purchase of service contracts (specify agency)		
a.	GOVERNMENT GRANTS - CONTRIBUTIONS		3,853,370.
b.	_____		0.
c.	_____		0.
d.	_____		0.
Line A2e.	Total Government Grants (add lines 2a thru 2d)		3,853,370.
Line A3.	Other Support		
a.	Bona fide membership		0.
b.	Program service revenue	SEE STATEMENT 5	4,263,869.
c.	Professional services rendered by volunteers		0.
d.	Miscellaneous income (specify)	SEE STATEMENT 4	-172,843.
Line A3e.	Total Other Support (add the total of lines A3a thru A3d)		4,091,026.
Line A4.	Total Gross Revenue (add lines A1e, A2e and A3e)		13,159,918.

B. Expenses

Line B1.	Program expenses		13,218,314.
Line B2.	Management and general expenses		862,374.
Line B3.	Fund-raising expenses		1,097,380.
Line B4.	Payments to state/national affiliates (if applicable)		0.
Line B5.	Total Expenses (add the totals of line B1 thru B4)		15,178,068.

C. Excess or Deficit

For the fiscal year-end (subtract line B5 from line A4)		-2,018,150.
---	--	-------------

D. Fund Balance

Line D1.	Net assets or fund balances at beginning of year		17,760,128.
Line D2.	Other changes in net assets or fund balances (attach explanation)	STMT 3	-34,198.
Line D3.	Net assets or fund balances at end of year (Combine line C, D1 and D2)		15,707,780.

Please Note: The amount of Gross Contributions (line A1e on this form) determines the registration fee which must be paid and the form which should be used. July 2006 revisions to the Charities Registration Act now require all charities to pay a registration fee, including charities whose Gross Contributions are less than \$10,000. Further information for charity registrants may be found on our Web site: <http://www.njconsumeraffairs.gov/ocp/charities.htm>.

**Long-Form Renewal Registration Statement
Form CRI-300RC
Confidential Information**

Organization's Name: <u>EVA 'S VILLAGE INC</u>		
N.J. Charities Registration Number: CH- <u>0441900</u>	-00	Federal ID Number (EIN) <u>22-2424542</u>
Fiscal Year-End being reported: <u>06/30/2020</u> <small>month day year</small>		

24. Are any of the organization's officers, directors, trustees or the five most-highly compensated employees related by blood, marriage or adoption to:
- a. each other? Yes No
 - b. any officers, agents or employees of any fund-raising counsel or independent paid fund-raiser under contract to the organization? Yes No
 - c. any chief executive, employee, any other employee of the organization with a direct financial interest in the transaction, or any partner, proprietor, director, officer, trustee, or to any shareholder of the organization with more than two (2) percent interest in any supplier or vendor providing goods or services to the organization? Yes No
 - d. If you answered "Yes," to questions 24a, b, or c, please provide a statement explaining these relationships.
25. Do any of the organization's officers, directors, trustees or the five most-highly compensated employees have a financial interest in any activities engaged in by a fund-raising counsel or independent paid fund-raiser under contract to the organization, or any supplier or vendor providing goods or services to the organization? Yes No
- If "Yes," please detail these relationships below or on a separate sheet of paper, and provide the name, business address and telephone number of all interested parties.

We understand that this registration is being issued at the discretion of the Division of Consumer Affairs and agree that employees of the Division may inspect the records in the possession of this organization in order to ascertain compliance with the statute and all pertinent regulations. We also understand that we may be required to provide additional information if requested.

We hereby certify that the above information and the attached financial schedule(s) and statement(s) are true. We are aware that if any of the above statements are willfully false, we are subject to punishment.

COPY

Signature _____ Name ALFONSO DALOISIO JR. Title BOARD TREASURER Date _____

Sax LLP
Certified Public Accountants

Signature _____ Name EILEEN CLIFFORD MD Title CHAIRPERSON Date _____

389 Interpace Parkway
Parsippany, NJ 07054

This form must be signed by two (2) authorized officers of the organization, including the chief financial officer.

Note: Form CRI-300RC must be filed with Form CRI-300R.

PROGRAMS/CHARITABLE PURPOSE

ALREADY EXISTS-SHELTERS AND APARTMENTS

ALREADY EXISTS-HALFWAY HOUSE, TRANSITIONAL HOUSING & CHILDCARE:

ALREADY EXISTS-OUTPATIENT, MWRAP & NEW IOT

FORM CRI-300R

LIST OF OFFICERS, DIRECTORS, TRUSTEES
AND FIVE MOST HIGHLY PAID EMPLOYEES

STATEMENT 2

NAME OF INDIVIDUALTITLETELEPHONE NO.

BELGICA CARBONARA

FORMER CONTROLER

973-523-6220

ADDRESS393 MAIN STREET
PATERSON, NJ 07501SALARY

118,454.

NAME OF INDIVIDUALTITLETELEPHONE NO.

DONNA FICO

EVP SUPPORT SERVICES

973-523-6220

ADDRESS393 MAIN STREET
PATERSON, NJ 07501SALARY

158,197.

NAME OF INDIVIDUALTITLETELEPHONE NO.

GREGORY FLOYD

FORMER EVP MISSION

973-523-6220

ADDRESS393 MAIN STREET
PATERSON, NJ 07501SALARY

140,686.

NAME OF INDIVIDUALTITLETELEPHONE NO.

MARK SCHMIT

FORMER CEO

973-523-6220

ADDRESS393 MAIN STREET
PATERSON, NJ 07501SALARY

144,330.

EVA'S VILLAGE INC
NAME OF INDIVIDUAL

22-2424542

HEATHER THOMPSON

TITLE

TELEPHONE NO.

EVP OF DEVELOPMENT &
EXTERNAL

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

130,000.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

LESLIE DEBLASIO

EVP, INTEGRATED
HEALTH SER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

116,735.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

DANIEL RENALDO

FORMER CEO/COO

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

74,297.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

HOWARD L HAUGHTON

COO

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

31,299.

EVA'S VILLAGE INC

22-2424542

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

VALERIE PITTS

EVP, HUMAN RESOURCES

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

4,808.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

EILEEN CLIFFORD, M.D. S.C.

CHAIRPERSON

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

JOHN C. CRIMI

VICE CHAIRPERSON

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

DANIEL J. VITALE, CPA

FORMER TREASURER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

EVA'S VILLAGE INC

22-2424542

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

ALFONSO DALOISIO, JR.

TREASURER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

JOHN B. ARANEO

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

ROBERT BOGOSIAN, CPA

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

DANIEL CIPOLETTI

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

EVA'S VILLAGE INC

22-2424542

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

ANNETTE ALTAMORE DAVILA

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

MATTHEW FOLEY

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

GREGORY J. GARVILLE

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

D. PETER KELLER

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

EVA'S VILLAGE INC

22-2424542

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

MARYROSE MCINERNEY, PH.D

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

DAVID J. RITTER, ESQ.

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

THOMAS STICKLE, CPA

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

JUDITH L. SIEGEL, PH.D

BOARD MEMBER

973-523-6220

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

EVA'S VILLAGE INC

22-2424542

NAME OF INDIVIDUAL

TITLE

TELEPHONE NO.

PATRICIA BARBARITO, ESQ.

BOARD MEMBER

ADDRESS

393 MAIN STREET
PATERSON, NJ 07501

SALARY

0.

FORM CRI-300 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
NET UNREALIZED GAINS (LOSSES) ON INVESTMENTS	-34,198.
TOTAL INCLUDED ON FORM CRI-300, PAGE 5, LINE D2	-34,198.

FORM CRI-300 MISCELLANEOUS INCOME STATEMENT 4

DESCRIPTION	AMOUNT
INVESTMENT INCOME	29,496.
DIRECT EXPENSES FOR FUNDRAISING EVENTS	-261,066.
MISCELLANEOUS INCOME	58,727.
TOTAL INCLUDED ON FORM CRI-300, PAGE 5, LINE A3D	-172,843.

FORM CRI-300

PROGRAM SERVICE REVENUE

STATEMENT 5

DESCRIPTION

AMOUNT

PROGRAM FEES

4,118,415.

FOOD STAMPS - PROGRAM

81,596.

OTHER PROGRAM REVENUE

55,586.

RENTAL INCOME

8,272.

TOTAL INCLUDED ON FORM CRI-300, PAGE 5, LINE A3B

4,263,869.

Eva's Village, Inc. and Subsidiaries

Consolidated Financial Statements

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

Eva's Village, Inc. and Subsidiaries

Consolidated Financial Statements

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

C O N T E N T S

	Page
Independent Auditor's Report	1-2
Consolidated Financial Statements	
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities and Changes in Assets	4
Consolidated Statement of Functional Expenses	5
Consolidated Statement of Cash Flows	6
Notes to Consolidated Financial Statements	7-26
Organization - wide Reports	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27-28
Schedule of Findings and Responses	29



Independent Auditor's Report

Board of Directors
Eva's Village, Inc. and Subsidiaries
Paterson, New Jersey

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Eva's Village, Inc. and Subsidiaries, which comprise the consolidated statement of financial position as of June 30, 2020, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Eva's Village, Inc. and Subsidiaries as of June 30, 2020, the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Eva's Village, Inc. and Subsidiaries' 2019 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 28, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2021 on our consideration of Eva's Village, Inc. and Subsidiaries' 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 solely 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 effectiveness of the Eva's Village, Inc. and Subsidiaries' 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 Eva's Village, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Sax LLP

Parsippany, New Jersey
April 19, 2021

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Financial Position

Year Ended June 30, 2020

(with summarized comparative financial information at June 30, 2019)

	June 30,	
	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,965,719	\$ 815,288
Investments	264,930	247,352
Accounts and grants receivable, net	737,624	706,371
Contributions receivable, net	562,253	451,365
Prepaid expenses and other assets	120,476	88,540
Total current assets	4,651,002	2,308,916
PROPERTY AND EQUIPMENT, NET	13,486,142	13,799,376
OTHER ASSETS		
Restricted investments, at fair market value	438,865	428,181
Long-term portion of contributions receivable, net	1,416,804	1,825,579
Restricted cash - tenant trust funds	86,855	120,360
Mortgage receivable, net	4,500,000	4,500,000
Total other assets	6,442,524	6,874,120
TOTAL ASSETS	\$ 24,579,668	\$ 22,982,412
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 1,906,964	\$ 1,391,852
Line of credit	1,600,000	-
Due to government agencies	126,678	176,817
Notes payable, current portion	76,873	68,582
Total current liabilities	3,710,515	1,637,251
OTHER LIABILITIES		
Loan payable - Paycheck Protection Program	1,686,737	-
Long-term portion of notes payable	3,387,781	3,464,673
Tenant trust funds payable	86,855	120,360
Total other liabilities	5,161,373	3,585,033
NET ASSETS		
Without donor restriction	13,702,276	15,408,840
With donor restriction	2,005,504	2,351,288
Total net assets	15,707,780	17,760,128
TOTAL LIABILITIES AND NET ASSETS	\$ 24,579,668	\$ 22,982,412

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Activities and Changes in Net Assets

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

	June 30, 2020			June 30, 2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE				
Government grants	\$ 3,853,370	\$ -	\$ 3,853,370	\$ 4,267,958
Fees for services	4,118,415	-	4,118,415	4,817,522
Total grants and fees for services	7,971,785	-	7,971,785	9,085,480
Contributions and special events (net of expenses of 2020 and 2019 of \$261,065 and \$406,043, respectively)	4,463,646	378,512	4,842,158	5,068,451
In-kind contributions	112,000	-	112,000	233,373
Estates and trust bequests	112,299	-	112,299	105,732
Rent, tenants	8,272	-	8,272	28,708
Food stamps	81,596	-	81,596	101,265
Miscellaneous income	114,312	-	114,312	112,532
Net assets released from restrictions	734,997	(734,997)	-	-
Total revenue	13,598,907	(356,485)	13,242,422	14,735,541
EXPENSES				
Program services	13,285,851	-	13,285,851	12,053,840
Supporting services				
Management and general	919,655	-	919,655	854,315
Fund raising	1,084,562	-	1,084,562	1,026,816
Total supporting services	2,004,217	-	2,004,217	1,881,131
Total operating expenses	15,290,068	-	15,290,068	13,934,971
Increase (decrease) in net assets from operations	(1,691,161)	(356,485)	(2,047,646)	800,570
OTHER INCOME (EXPENSE)				
Investment income	9,881	19,615	29,496	30,753
Realized and unrealized (loss) on investments	(25,284)	(8,914)	(34,198)	(2,843)
(Loss) on sale of property	-	-	-	(3,928)
Total other income (expense)	(15,403)	10,701	(4,702)	23,982
Increase (decrease) in net assets	(1,706,564)	(345,784)	(2,052,348)	824,552
NET ASSETS, beginning of year	15,408,840	2,351,288	17,760,128	16,935,576
NET ASSETS, end of year	\$ 13,702,276	\$ 2,005,504	\$ 15,707,780	\$ 17,760,128

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

	Behavioral Health, Peer Recovery, and Medical Services				Food, Shelter, Education, and Training Services				Supporting Services				2020	2019	
	Behavioral Health	Peer Recovery	Medical & Dental Clinic	Total	Shelter	Apartments	Community Kitchen	Culinary School	Total	Total Program Expense	Administration	Fundraising			Total Supporting Services
Salaries	\$ 4,583,420	\$ 430,990	\$ 253,810	\$ 5,268,220	\$ 803,290	\$ 51,890	\$ 400,420	\$ 343,620	\$ 1,599,220	\$ 6,867,440	\$ 507,370	\$ 697,770	\$ 1,205,140	\$ 8,072,580	\$ 7,242,363
Employee health and retirement benefits	737,700	84,250	50,630	872,580	138,090	17,260	63,920	58,070	277,340	1,149,920	19,490	91,560	111,050	1,260,970	1,087,635
Payroll taxes	438,470	43,990	22,870	505,330	77,740	4,800	36,960	29,690	149,190	654,520	13,640	58,730	72,370	726,890	658,905
Total salaries and fringe	5,759,590	559,230	327,310	6,646,130	1,019,120	73,950	501,300	431,380	2,025,750	8,671,880	540,500	848,060	1,388,560	10,060,440	8,988,903
Professional fees	751,220	153,320	148,030	1,052,570	71,600	1,970	39,800	14,660	128,030	1,180,600	200,470	17,870	218,340	1,398,940	1,093,713
Donated professional services	-	-	10,000	10,000	-	-	-	-	-	10,000	60,000	-	60,000	70,000	191,623
Food	220,480	12,440	140	233,040	60,120	50	225,960	30,090	316,220	549,260	620	440	1,060	550,320	593,337
Supplies	242,980	19,920	24,410	287,310	60,010	250	48,040	26,980	135,280	422,590	18,810	99,160	117,970	540,560	609,773
Training	10,900	510	440	11,850	1,540	480	770	4,390	7,180	19,030	210	520	730	19,760	32,573
Travel	18,450	1,870	240	20,560	360	-	700	3,900	4,960	25,520	420	1,310	1,730	27,250	37,821
Occupancy and utilities	344,851	20,310	61,350	426,511	37,340	1,910	70,190	72,400	181,840	608,351	12,240	1,100	13,340	621,691	743,715
Telephone and internet	242,610	22,770	9,140	274,520	43,670	540	17,010	7,750	68,970	343,490	4,540	17,080	21,620	365,110	178,570
Repairs and maintenance	166,880	13,610	7,290	187,780	71,220	50	23,010	8,370	102,650	290,430	15,270	670	15,940	306,370	217,291
Property taxes	26,540	1,180	1,210	28,930	2,620	20	2,680	710	6,030	34,960	5,080	190	5,270	40,230	29,842
Fundraising expense	-	-	-	-	-	-	-	-	-	-	320,110	320,110	320,110	50,832	
Interest and bank fees	133,070	5,130	5,260	143,460	11,400	110	13,540	3,080	28,130	171,590	23,200	820	24,020	195,610	170,388
Other taxes, permits, and fees	14,930	790	2,150	17,870	1,490	10	1,350	1,370	4,220	22,090	1,360	650	2,010	24,100	31,546
Bank charges	8,160	600	520	9,280	1,370	120	1,100	490	3,080	12,360	(510)	20,310	19,800	32,160	43,203
Insurance	84,830	7,980	27,020	119,830	13,370	850	10,210	10,490	34,920	154,750	1,790	10,130	11,920	166,670	147,917
Miscellaneous	73,740	4,270	790	78,800	11,340	20	1,760	1,150	14,270	93,070	12,226	1,780	14,006	107,076	96,656
Total	2,339,621	264,700	297,990	2,902,311	387,450	6,380	456,120	185,830	1,035,780	3,938,091	355,726	492,140	847,866	4,785,957	4,268,800
Depreciation expense	415,680	40,040	34,930	490,630	79,190	700	77,910	27,450	185,250	675,880	23,429	5,427	28,856	704,736	677,269
Total functional expenses	8,514,871	863,970	660,230	10,039,071	1,485,760	81,030	1,035,330	644,660	3,246,780	13,285,851	919,655	1,345,627	2,265,282	15,551,133	13,934,971
Less: donor received benefits	-	-	-	-	-	-	-	-	-	-	-	(261,065)	(261,065)	(261,065)	-
Net functional expenses	\$ 8,514,871	\$ 863,970	\$ 660,230	\$ 10,039,071	\$ 1,485,760	\$ 81,030	\$ 1,035,330	\$ 644,660	\$ 3,246,780	\$ 13,285,851	\$ 919,655	\$ 1,084,562	\$ 2,004,217	\$ 15,290,068	\$ 13,934,971

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Cash Flows

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

	Years Ended June 30,	
	2020	2019
CASH FLOWS PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (2,052,348)	\$ 824,552
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used for) operating activities		
Depreciation	704,736	677,268
Amortization of bond premium	6,551	7,929
Realized and unrealized losses on investments	34,198	2,843
Discount on contributions receivable	(42,074)	81,926
(Gain) on disposals	-	(630)
Changes in operating assets and liabilities		
(Increase) decrease in assets		
Accounts and grants receivable	(31,253)	83,877
Contributions receivable	339,961	(1,598,981)
Prepaid expenses and other assets	(31,936)	(63,110)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	515,112	(260,317)
Due to government agencies	(50,139)	124,617
Tenant trust funds payable	(33,505)	(40,352)
	(640,697)	(160,378)
CASH FLOWS PROVIDED BY (USED FOR) INVESTING ACTIVITIES		
Purchase of investments	(87,285)	(61,316)
Proceeds from sale of investments	18,273	-
Purchases of property and equipment	(430,143)	(180,640)
Proceeds from sale of property and equipment	38,642	27,357
	(460,513)	(214,599)
CASH FLOWS PROVIDED BY (USED FOR) FINANCING ACTIVITIES		
Proceeds from loan payable - Paycheck Protection Program	1,686,737	-
Proceeds (repayments) from line of credit	1,600,000	(825,000)
Repayments of notes payable	(68,601)	(1,730,454)
Proceeds from notes payable	-	3,100,000
	3,218,136	544,546
Net increase in cash, cash equivalents, and restricted cash	2,116,926	169,572
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, beginning of year	935,648	766,076
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, end of year	\$ 3,052,574	\$ 935,648
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	\$ 195,612	\$ 170,388
NON-CASH INVESTING ACTIVITIES		
Deferred interest on mortgage receivable	\$ 185,261	\$ 179,865

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies

This summary of significant accounting policies of Eva's Village, Inc. and Subsidiaries ("Eva's" or the "Organization") is presented to assist in understanding Eva's consolidated financial statements. The consolidated financial statements and notes are representations of Eva's management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America ("GAAP") as promulgated in Financial Accounting Standards Board ("FASB") Accounting Standards Codification (the "Codification") and have been consistently applied in the preparation of the consolidated financial statements.

a. Basis of Consolidation

The accompanying consolidated financial statements include the accounts of Eva's Village, Inc. and its wholly owned subsidiaries, Eva's Kitchen, Inc. and Eva's Catering, Inc. All material intercompany balances and transactions have been eliminated in the consolidation.

b. Nature of Activities

Eva's Village, Inc. has been providing care to the disenfranchised community for over 38 years in Paterson. The Organization's mission is to provide care and support for people who are struggling with poverty, hunger, homelessness, and addiction. Guided by our founder's words, "When you take somebody's hand, you cannot let it go until they can stand on their own two feet," we have expanded over the years from a soup kitchen to a complex three-block operation offering 20+ services including Substance Use Treatment; Peer Support and Outreach; Medical, Mental Health, and Dental Clinics; a Community Kitchen; Emergency Overnight Shelters, Transitional and Permanent Housing; a Culinary School; a Workforce Development program, and Childcare and Education services. We have a unique campus model of interconnected community support services that draws people in by meeting simple human needs and provides a firm foundation for sustainable recovery.

Eva's Village, Inc. was formed in July 1998 as the result of the combination of Eva's Sheltering Programs, Inc. (formed in December 1988) and Eva's Kitchen, Inc. (formed April 1982). Eva's Village, Inc. is a New Jersey not-for-profit corporation. Eva's is a tax-exempt organization as defined by Section 501(c)(3) of the Internal Revenue Code.

Eva's Kitchen, Inc. and Eva's Catering, Inc. which are "C" Corporations wholly owned by Eva's Village, Inc. and controlled by the Board of Directors. Each entity has a separate Board of Directors. Both entities did not have any activity in 2020 and 2019.

c. Financial Statement Presentation

The Organization applies the provisions of ASU 2016-14 - *Not-for-Profit Entities* (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires the organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The net asset without donor restrictions category represents net assets that are not subject to donor-imposed restrictions and the net asset with donor restrictions category represents net assets that are subject to time or purpose donor-imposed restrictions. See Note 2 for disclosures required under ASU 2016-14 regarding liquidity and availability of financial assets.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies - Continued

c. Financial Statement Presentation - Continued

The financial statements include certain prior year summarized comparative information in total, but not by net asset class or functional expense categories. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the financial statements for June 30, 2019, from which the summarized information was derived.

d. Revenue Recognition

The Organization receives funding through government grants, fee for service programs, and contributions. Government grants that are cost-reimbursement in nature often receive funding in advance of costs being spent in accordance with the grant agreements. Funds received in advance of expenditures are reflected as a liability until expenditures are incurred and then revenue will be recognized. If funds received are not spent by the end of the contract period, they are reflected as a liability due to government agencies on the consolidated statement of financial position.

Fee for service revenue is recognized as services are provided to consumers.

The Organization applies ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Contributions, including unconditional pledges, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Pledges contributed are recognized when the conditions on which they depend are substantially met. Bequests are recognized when Eva's receives notification that the probate court has declared the will valid. Donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. Conditional pledges are recognized as income when the conditions of the pledge are met. Pledges receivable in excess of one year are recorded net of discount.

e. Cash and Cash Equivalents

The Organization considers financial assets with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents consists of demand deposit accounts and certificates of deposit. However, money market funds that are held as a portion of Eva's investment portfolio are classified as investments.

f. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values based on quoted market prices in the statement of financial position. Unrealized gains and losses are included in the changes in unrestricted net assets for the gains and losses that are unrestricted, and in the changes in donor restricted net assets for the gains and losses that are restricted for the support of certain of Eva's programs.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies - Continued

g. Allowance for Doubtful Accounts Receivable

Eva's determines whether an allowance of uncollectible accounts, grants, and contributions receivable should be provided. Such estimates are based on management's assessment of the aged basis of Eva's receivables, current economic conditions, and historical experience. Management has estimated an allowance for doubtful accounts receivable of \$-0- and \$40,000 as of June 30, 2020 and 2019, respectively.

h. Property and Equipment

Property and equipment are recorded at cost, or for donated items, at the fair market value of the asset on the date of acquisition. Depreciation of buildings, equipment, and leasehold improvements is recorded using the straight-line method based on the estimated useful lives of the assets.

Buildings and improvements	5-39 years
Furniture and fixtures	5-10 years
Office, computers, and other equipment	5-10 years
Vehicles	5 years

The costs of assets sold, or otherwise disposed, and the accumulated depreciation thereon are eliminated from the accounts and the resulting gain or loss is reflected in income except for assets traded where no cash is received. Expenditures for maintenance and repairs are charged to expense as incurred; replacements and betterments that extend the useful lives are capitalized.

i. Functional Allocation of Expenses

The costs of providing various programs and support services have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Accordingly, certain expenses have been allocated among the programs and supporting services based on management's best estimates of time and effort. Remaining expenses are allocated based on salary allocation.

j. In-kind Contributions

Eva's receives donated services from specialized providers and other volunteers that create or enhance non-financial assets and allow Eva's to fulfill their missions. Donated specialized services have been recognized in the accompanying consolidated financial statements. These donated services require medical and other professional skills, and would typically need to be purchased if not provided by donation. Such specialized donated services amounted to \$70,000 and \$191,373 for the years ended June 30, 2020 and 2019, respectively. In addition, Eva's uses various volunteers to carry out organizational activities such as distributing food to the needy and homeless, the value of these services has not been reflected on the accompanying consolidated financial statements.

The space at Prince Street in Paterson, New Jersey is donated for Eva's Kitchen's program use. The rental value of the space was estimated to be \$42,000 for each of the years ended June 30, 2020 and 2019. The donated space is reflected as an in-kind contribution and an expense in the accompanying consolidated financial statements at the estimated value of the space.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies - Continued

j. In-kind Contributions - Continued

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as restricted support. It is Eva's policy to apply a time restriction that expires over the useful life of the applicable property and equipment. Annually, as the time restrictions expire, Eva's reclassifies net assets with donor restrictions to net assets without donor restriction. There were no donations of property and equipment during the years ended June 30, 2020 or 2019. Since Eva's acts as an agent for the distribution of donated food, clothing, furniture, and other items, such amounts have been excluded from the accompanying consolidated financial statements.

k. Uncertain Tax Positions

As of June 30, 2020, management believes that based on an evaluation of Eva's tax positions that any liability as a result of uncertain tax positions would not be material. Management continually evaluates expiring statutes of limitations, changes in tax law, and new authoritative rulings to assist in evaluating Eva's tax positions. Accrued interest and penalties associated with uncertain tax positions, if any, would be recognized as part of the income tax position. Income tax returns are filed in the U.S. federal jurisdiction, and state jurisdictions. U.S. federal and state income tax returns prior to fiscal year 2016 are closed.

l. Estimates

The preparation of the consolidated financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

m. Reclassifications

Certain 2019 amounts have been reclassified to conform to the 2020 presentation.

n. Recent Accounting Pronouncements

In 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*. Per this ASU, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the consolidated statement of cash flows. The standard was implemented in these consolidated financial statements.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

n. Recent Accounting Pronouncements - Continued

Cash and restricted cash are presented in more than one-line item within the consolidated statements of financial position. The following provides a reconciliation of cash and restricted cash as shown in the consolidated statements of cash flows:

	June 30,	
	2020	2019
Cash and cash equivalents	\$ 2,965,719	\$ 815,288
Restricted cash - tenant trust funds	86,855	120,360
Total cash, cash equivalents, and restricted cash shown in the statements of cash flows	<u>\$ 3,052,574</u>	<u>\$ 935,648</u>

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new guidance applies to all entities that receive or make contributions. This ASU includes specific criteria to consider when determining whether a contract or agreement should be accounted for as a contribution or as an exchange transaction. ASU No. 2018-08 also provides a framework to determine whether a contribution is conditional or unconditional which may impact the timing of revenue recognition. Under the new guidance, if a transaction is considered an exchange transaction, it is accounted for under the applicable revenue recognition standards. The Organization adopted the standard prospectively for contributions received for the fiscal year ended June 30, 2020. The adoption of the standard resulted in grants, including government grants, being accounted for as contributions than were under previous guidance. Any funds received in advance from grant agencies that were not spent in accordance with the allowable budgets are considered conditional and therefore recognized as a liability. The Organization does not make significant contributions and the impact of ASU 2018-08 related to contributions made is not material to the consolidated financial statements or disclosures.

o. Pending Accounting Pronouncements

In 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This standard outlines a single comprehensive model for organizations to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance including industry-specific guidance. The core principle of the revenue model is that revenue is recognized when a customer obtains control of a good or service. A customer obtains control when it has the ability to direct the use of and obtain the benefits from the good or service. Transfer of control is not the same as transfer of risks and rewards, as it is considered in current guidance. The Organization will also need to apply new guidance to determine whether revenue should be recognized over time or at a point in time.

This standard will be effective for annual reporting periods beginning after December 15, 2019, using either of two methods: (a) retrospective to each prior reporting period presented with the option to elect certain practical expedients as defined within ASU 2014-09; or (b) retrospective with the cumulative effect of initially applying ASU 2014-09 recognized at the date of initial application and providing certain additional disclosures as defined in ASU 2014-09. The Organization has not yet selected a transition method and is currently evaluating the impact of the pending adoption of ASU 2014-09 on the consolidated financial statements.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

o. Pending Accounting Pronouncements - Continued

In 2016 the FASB issued ASU 2016-02, *Leases* (Topic 842). The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the consolidated statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statements of activities. The new standard and all subsequent related standards are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. The Organization is currently evaluating the impact of the pending adoption of the new standard on the consolidated financial statements.

In 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities* (Topic 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU addresses presentation and disclosure requirements for not-for-profit entities for contributed non-financial assets. The ASU is effective for annual periods beginning after June 15, 2021.

p. Subsequent Events

The Organization has evaluated subsequent events for recognition or disclosure through April 19, 2021, the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

Eva's Village, Inc. and Subsidiaries' financial assets available within one year of the consolidated statement of financial position date for general expenditures are as follows:

	June 30,	
	2020	2019
Cash and cash equivalents	\$ 2,814,160	\$ 623,691
Investments	264,930	247,352
Accounts and grants receivable	737,624	706,371
Contributions receivable	562,253	451,365
	<u>\$ 4,378,967</u>	<u>\$ 2,028,779</u>

As part of Eva's Village liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization is heavily funded by cost reimbursement and fee for service government contracts and does a substantial amount of fundraising to fund programs. To help manage unanticipated liquidity needs, Eva's Village, Inc. and Subsidiaries has available lines of credit in the amount of \$2,500,000, of which the Organization has drawn \$1,600,000 as of June 30, 2020.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 3 - Financial Instruments

Financial instruments that potentially subject Eva's to concentrations of credit risk consist principally of cash and cash equivalents, investments, accounts and grants receivable, contributions receivable, and mortgage receivable. Eva's maintain their cash in bank deposit accounts, the balances of which, at times, may exceed federally insured limits. Cash and cash equivalents are maintained at financial institutions. Exposure to credit risk is reduced by placing such deposits in high quality financial institutions. Investments are exposed to various risks. Due to the level of risk associated with certain investments securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements. Risk relating to accounts and grants receivable is limited due to the fact that the receivables are mainly derived from governmental agencies and have short payment terms. Concentration of credit risk with respect to contributions receivable is reduced due to the fact that the receivables are primarily from board members, not for profit organizations and other local philanthropists, and with regards to the mortgage receivable, by the contractual obligations of the mortgagee.

Note 4 - Accounts and Grants Receivable

Accounts and grants receivable consist of the following at June 30:

	June 30,	
	2020	2019
Grants receivable	\$ 370,181	\$ 337,500
Other receivables	367,443	408,871
	<u>737,624</u>	<u>746,371</u>
Less allowance for doubtful accounts	-	40,000
	<u>\$ 737,624</u>	<u>\$ 706,371</u>

Note 5 - Contributions Receivable

Contributions receivable that are expected to be collected within one year are recorded at their net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates of 2.49% for each of the years ended June 30, 2020 and 2019. Contributions are expected to be collected as follows at June 30:

	June 30,	
	2020	2019
One year or less	\$ 562,253	\$ 451,365
Long-term pledge	1,526,767	1,977,616
	<u>2,089,020</u>	<u>2,428,981</u>
Less discount on contributions receivable	109,963	152,037
	<u>\$ 1,979,057</u>	<u>\$ 2,276,944</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 6 - Mortgage Receivable

Eva's Village Apartments, LP ("EVALP") is a for profit entity owned 99.99% by 481 Enterprise Affordable Housing Fund I, LLLP ("481"), 0.005% by Slater Street Development, Inc. ("SSDI"), and 0.005% by Eva's Village Apartments GP, Inc. ("EAGP"). SSDI and EAGP are general partners and 481 is a limited partner. EAGP is wholly owned by Eva's Village, Inc. Mortgages receivable consist of the following at June 30:

	June 30,	
	2020	2019
Eva's Village, Inc. entered into two separate promissory notes and mortgage agreements with EVALP, in which it loaned \$100,000 and \$400,000. The mortgages have a stated interest of 3% compounded annually with interest and principal payments payable out of the available cash flow of EVALP. The mortgages are secured by the property. The entire balances of the mortgages are due and payable on December 31, 2040. The funds for the mortgages were provided from grants received from Housing Opportunities for Persons with AIDS and the United States Department of Housing and Urban Development, respectively, for this project.	\$ 706,716	\$ 679,291
Eva's Village, Inc. entered into a \$4,000,000 Grant and Deed Restriction and Regulatory Agreement with the New Jersey Housing and Mortgage Finance Agency (the "Agreement"). Under the Agreement, Eva's will loan the grant funds to EVALP and EVALP agreed to comply with terms of the Agreement. Advances under the Agreement will be made based upon the submission of approved requisitions. The borrowings by EVALP are evidenced by a note and a mortgage. The note has a stated interest of 3% compounded annually and is secured by the property. The entire balance and accrued interest is due on December 31, 2040.	5,653,914	5,496,078
	6,360,630	6,175,369
Less deferred interest	1,860,630	1,675,369
	\$ 4,500,000	\$ 4,500,000

Eva's has deferred the interest on the above mortgages receivable until the due date of December 31, 2040.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 7 - Investments

Investment securities are stated at fair value and are summarized as follows:

	June 30,		June 30,	
	2020	2020	2019	2019
	Amortized cost	Fair value	Amortized cost	Fair value
Cash fund	\$ 104,198	\$ 104,198	\$ 77,442	\$ 80,333
U.S. treasury bonds	320,000	335,274	350,942	350,739
Stocks	44,018	54,853	-	-
Mutual funds	188,689	209,470	141,233	244,461
	<u>\$ 656,905</u>	<u>\$ 703,795</u>	<u>\$ 569,617</u>	<u>\$ 675,533</u>

The following schedule summarizes the investment return and its classification in the consolidated statements of activities for the years ended June 30:

	June 30, 2020		
	Without donor restriction	With donor restriction	Total
Interest from cash and cash equivalents	\$ 3,284	\$ -	\$ 3,284
Dividends and interest	6,597	19,615	26,212
Realized and unrealized (losses)	(25,284)	(8,914)	(34,198)
	<u>\$ (15,403)</u>	<u>\$ 10,701</u>	<u>\$ (4,702)</u>
	June 30, 2019		
	Without Donor Restriction	With Donor Restriction	Total
Interest from cash and cash equivalents	\$ 1,864	\$ -	\$ 1,864
Dividends and interest	10,344	18,545	28,889
Realized and unrealized gains (losses)	1,039	(3,882)	(2,843)
	<u>\$ 13,247</u>	<u>\$ 14,663</u>	<u>\$ 27,910</u>

Note 8 - Fair Value Measurements

The Codification establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that Eva's have the ability to access at the measurement date;

Level 2 - Inputs other than quoted prices that are observable for the assets or liability either directly or indirectly, including inputs that are not considered to be active; and

Level 3 - Inputs that are unobservable.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 8 - Fair Value Measurements - Continued

Inputs are used in applying the various valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility statistics, specific and broad criteria data, liquidity statistics, and other factors. An investment's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. However, the determination of what constitutes "observable" requires significant judgment by Eva's. Eva's consider observable data to be that market data, which is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, provided by multiple. Independent sources that are actively involved in the relevant market. The categorization of an investment within the hierarchy is based upon the pricing transparency of the investment and does not necessarily correspond to Eva's perceived risk of that investment.

The classification of Eva's investment securities at fair value are as follows:

	June 30, 2020			Total
	Level 1	Level 2	Level 3	
Cash fund	\$ 104,198	\$ -	\$ -	\$ 104,198
U.S treasury bonds	335,274	-	-	335,274
Stock	54,853	-	-	54,853
Mutual funds	209,470	-	-	209,470
	<u>\$ 703,795</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 703,795</u>

	June 30, 2019			Total
	Level 1	Level 2	Level 3	
Cash fund	\$ 80,333	\$ -	\$ -	\$ 80,333
U.S treasury bonds	350,739	-	-	350,739
Mutual funds	244,461	-	-	244,461
	<u>\$ 675,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675,533</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 9 - Property and Equipment

Property and equipment consist of the following:

	June 30,	
	2020	2019
Land, building, and building improvements	\$ 19,568,407	\$ 19,222,872
Furniture and fixtures	734,943	734,943
Office equipment	48,539	48,539
Equipment	765,633	746,383
Vehicles	352,956	347,956
Computer equipment	678,373	618,014
	<u>22,148,851</u>	<u>21,718,707</u>
Less accumulated depreciation	9,252,202	8,547,466
	<u>12,896,649</u>	<u>13,171,241</u>
Construction in progress	589,493	628,135
	<u>\$ 13,486,142</u>	<u>\$ 13,799,376</u>

Depreciation expense was \$704,736 and \$677,268 for the years ended June 30, 2020 and 2019, respectively.

Note 10 - Lines of Credit

Eva's has a secured line of credit for \$2,000,000 to fund working capital requirements. The line of credit is collateralized by Eva's inventory, chattel paper, accounts receivable, equipment and general intangibles and all fixtures located at 393-397 Main Street and 18-20 Jackson Street. The line of credit bears interest on outstanding balances at the Prime rate as published in the Wall Street Journal with a floor of 5.50%. The balance outstanding was \$1,600,000 and \$-0- as of June 30, 2020 and 2019, respectively. The line of credit maturity date was extended to May 15, 2021. In accordance with the agreement, Eva's is required to maintain certain financial covenants. As of June 30, 2020, the Organization was not in compliance with the covenants.

Eva's has a second secured line of credit for \$500,000 to fund project costs relative to housing and programs provided to low income individuals. The line of credit is collateralized by a lien on business assets, two mortgage liens, two fixture filings, and two Assignments of Leases and Rents. The line of credit bears interest on outstanding balances at the Prime rate as published in the Wall Street Journal with a floor of 5.50%. There was no balance outstanding as of June 30, 2020 and 2019. The line of credit maturity date was extended to May 10, 2021. In accordance with the agreement, Eva's is required to maintain certain financial covenants. As of June 30, 2020, the Organization was not in compliance with the covenants.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 10 - Lines of Credit - Continued

Eva's has a third line of credit for \$500,000 for working capital, \$52,000 is being held against the line of credit as collateral for business credit cards and the rest of the \$500,000, \$448,000 is the undisbursed funds for which the Organization may use via their business credit cards. The line of credit is collateralized by a lien on business assets, two mortgage liens, two UCC fixture filings, and two Assignments of Leases and Rents. The line of credit bears interest on outstanding balances at the Prime rate as published in the Wall Street Journal with a floor of 5.50%. There was no balance outstanding as of June 30, 2020 and 2019. The line of credit maturity date was extended to May 15, 2021. In accordance with the agreement, Eva's is required to maintain certain financial covenants. As of June 30, 2020, the Organization was not in compliance with the covenants.

Note 11 - Notes and Mortgages Payable

Notes and mortgages payable consist of the following at June 30:

	June 30,	
	2020	2019
In June 2019, Eva's obtained a commercial mortgage note in the amount of \$1,600,000 to finance property at 393-397 Main Street. The note, which is collateralized by the property, bears interest at an initial rate of 4.95% until July 15, 2024 where it will be reset to a rate equal to the five year Federal Home Loan Bank of New York Fixed Advance Rate plus two and three eighths of a percent (2.375%) to be fixed thirty days prior to the Adjustment Date, rounded up to the next highest .125%. The loan is payable in sixty equal payments of \$8,612.10 principal and interest based on the initial loan amount, the initial rate and a thirty year amortization schedule. The loan matures on July 15, 2029 with a principal payment amount of \$1,305,660.25 upon maturity date.	\$ 1,578,751	\$ 1,600,000
In June 2018, Eva's obtained a long-term note in the amount of \$200,000 to acquire property located at 26 Spring Street. The note which is collateralized by the land and buildings, bears a fixed interest of 4.5% for the first five years and then an adjustment is made for a five year term thereafter equal to Federal Home Loan Bank of NY fixed advanced rate plus 150 basis points. The loan is payable in monthly principal installments of \$1,272.52 up to July 15, 2023 and \$1,294.16 thereafter. The loan maturity date is July 15, 2028. All outstanding principal, interest, and any other sums outstanding will be due at maturity.	187,753	194,270
In April 2018, Eva's obtained a business loan in the amount of \$237,179 to be used in business operations. The loan, which is secured by a lien on all business equipment and ancillaries listed on the agreement, will be amortized over six years with a fixed interest rate of 4.5%, and monthly payments of \$2,141.	203,233	219,246
Balance forward	1,969,737	2,013,516

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 11 - Notes and Mortgages Payable - Continued

	June 30,	
	2020	2019
Balance forwarded	\$ 1,969,737	\$ 2,013,516
 In January 2018, Eva's obtained a business loan in the amount of \$26,200 to finance the purchase of equipment. The loan, which is collateralized by the equipment purchased, will be amortized over four years with a fixed interest rate of 10.64%, and monthly payments of \$565.00.	14,836	19,739
 In June 2019, Eva's obtained a commercial mortgage note in the amount of \$1,600,000 to finance property at 18-20 Jackson Street. The note, which is collateralized by the property, bears interest at an initial rate of 4.95% until July 15, 2024 where it will be reset to a rate equal to the five year Federal Home Loan Bank of New York Fixed Advance Rate plus two and three eighths of a percent (2.375%) to be fixed thirty days prior to the Adjustment Date, rounded up to the next highest .125%. The loan is payable in sixty equal payments of \$8,073.85 principal and interest based on the initial loan amount, the initial rate and a thirty year amortization schedule. The loan matures on July 15, 2029 with a principal payment amount of \$1,224,056.27 due upon maturity date.	1,480,081	1,500,000
Total notes payable	3,464,654	3,533,255
Current portion	76,873	68,582
Long-term portion	\$ 3,387,781	\$ 3,464,673

Annual principal payments due on the aforementioned borrowings are as follows:

Years ending June 30,	
2021	\$ 76,873
2022	81,039
2023	81,986
2024	213,399
2025	66,449
2026 and thereafter	2,944,908
	\$ 3,464,654

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 12 - Loan Payable - Paycheck Protection Program

In April 2020, the Organization obtained funding through the Columbia Bank in the total amount of \$1,686,737, pursuant to the Paycheck Protection Program (the "PPP") under Division A, Title I of the Coronavirus Aid, Relief, and Economic Security ("CARES") Act, which was enacted March 27, 2020. The loan is eligible for forgiveness if Eva's Village, Inc. and Subsidiaries adheres to the terms of the program which were to spend at minimum 60% of funds on payroll costs and expend all funds within 24 weeks of funding by bank. The loan matures in the month of April 2022 unless the Organization and lender mutually agree to extend the maturity of the loan from two years to five years. The loan bears interest at a rate of 1% per annum and the loan is unsecured and does not require personal guarantees. Equal monthly payments are allowed to be deferred for at least ten months after the end of the loan forgiveness cover period. The note may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses.

Note 13 - Net Assets with Donor Restrictions

Net assets with donor restrictions were held for the following purposes at June 30:

	June 30,	
	2020	2019
Playground	\$ 12,319	\$ 12,319
Childcare and education	-	2,461
Shelter for women with children	1,835	-
Community kitchen	21,428	-
Endowment	431,000	431,000
The Culinary School	1,538,922	1,905,508
	<u>\$ 2,005,504</u>	<u>\$ 2,351,288</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 13 - Net Assets with Donor Restrictions - Continued

The following is a summary of the changes in net assets with donor restrictions for the years ended June 30:

	June 30,	
	2020	2019
Donor restricted net assets, beginning of the year	\$ 2,351,288	\$ 544,012
Contributions and investment returns received during the year	378,512	2,542,882
Releases satisfying donor restrictions during the year	(724,296)	(735,606)
Donor restricted net assets, end of year	\$ 2,005,504	\$ 2,351,288

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes as follows during the years ended June 30:

	June 30,	
	2020	2019
Medical and dental clinic	\$ -	\$ 127,000
Community kitchen	206,963	216,684
Shelter for women with children	148,286	25,530
Men's shelter	-	6,600
Women's shelter	-	1,975
Childcare and education	2,461	73,732
Children's programs/summer camp	-	27,173
Transitional for women with children	-	25,660
Halfway house for women with children	-	26,891
Halfway house for men	-	50
Mental health	-	2,250
Recovery center	-	1,600
OORP	-	7,700
The Culinary School	366,586	189,181
Exec dire disc	-	3,580
	\$ 724,296	\$ 735,606

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 13 - Net Assets with Donor Restrictions - Continued

The net assets with donor restrictions consist of two donor-restricted endowment funds.

The Board of Directors of Eva's is responsible for the long-term investment policies for donor-restricted endowment funds, unless otherwise specified by the donor. The Board of Directors has established a policy whereby 100% of average earnings on donor-restricted endowment funds are to be distributed each year to fund specific programs of Eva's. No such distribution shall be made to the extent it would reduce the value below the endowed corpus.

Eva's interprets the UPMIFA of the State of New Jersey, requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, Eva's classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowments, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by Eva's in a manner consistent with the standard of prudence prescribed by UPMIFA.

Eva's donor restricted net assets (endowments) consist of the following at June 30:

	June 30,	
	2020	2019
John Crimi Endowment Fund	\$ 111,000	\$ 111,000
Eleanor M. Weisbrod Endowment Fund	320,000	320,000
	<u>\$ 431,000</u>	<u>\$ 431,000</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 13 - Net Assets with Donor Restriction - Continued

Changes in endowment net assets are as follows:

	June 30, 2020		
	Without Donor Restriction	Donor Restricted	Total
Endowment net assets, beginning of year	\$ (2,819)	\$ 431,000	\$ 428,181
Investment return			
Investment Income	19,615	-	19,615
Net, realized and unrealized loss	(8,914)	-	(8,914)
Total Investment return	10,701	-	10,701
Endowment net assets, end of year	\$ 7,882	\$ 431,000	\$ 438,882
	June 30, 2019		
	Without Donor Restriction	Donor Restricted	Total
Endowment net assets, beginning of year	\$ (17,482)	\$ 431,000	\$ 413,518
Investment return			
Investment Income	18,545		18,545
Net, realized and unrealized loss	(3,882)		(3,882)
Total Investment return	14,663		14,663
Endowment net assets, end of year	\$ (2,819)	\$ 431,000	\$ 428,181

Note 14 - Pension and Cafeteria Plans

Eva's sponsors a tax deferred annuity program under IRC 403(b) for eligible employees. The Plan includes provisions for mandatory employer contributions amounting to 2% of the eligible employee's salary. Pension expense under the Plan amounted to \$78,402 and \$75,719 for the years ended June 30, 2020 and 2019, respectively. It is Eva's policy to fund the pension cost as incurred.

Eva's also maintains a Section 125 Cafeteria Plan allowing employees to use pretax dollars to pay eligible Medical premiums and expenses.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 15 - Special Events Support

Special events support for the years ended June 30, 2020 and 2019 consisted of the following:

Event	Year Ended June 30, 2020		
	Gross support	Expenses	Net support
Dinner gala	\$ 1,163,925	\$ 99,788	\$ 1,064,137
Chef's tasting dinner	198,573	81,161	117,412
Golf outing	16,375	2,262	14,113
Fashion show	193,986	77,024	116,962
Casino night	23,170	830	22,340
Total	\$ 1,596,029	\$ 261,065	\$ 1,334,964

Event	Year Ended June 30, 2019		
	Gross support	Expenses	Net support
Dinner gala	\$ 927,955	\$ 99,656	\$ 828,299
Lawyers and accountants dinner	164,122	28,260	135,862
Golf outing	288,031	134,683	153,348
Fashion show	218,185	88,021	130,164
Casino night	145,584	55,423	90,161
Total	\$ 1,743,877	\$ 406,043	\$ 1,337,834

The following schedule summarizes the special event revenue classification in then consolidated statement of activities for the years ended June 30:

	June 30,	
	2020	2019
Special events revenue, net	\$ 1,596,029	\$ 1,743,877
Donor restricted special event revenue	-	-
	\$ 1,596,029	\$ 1,743,877

Note 16 - Litigation

Eva's is involved in litigation arising in the normal course of their operations. Management believes that the amount of losses that might be sustained beyond existing insurance coverage would not have a material effect on the accompanying consolidated financial statements.

Note 17 - Commitments

During fiscal year 2019, Eva's switched lease providers as of July 2019, cancelling their lease agreement with Leaf and switching to Stewart, A Xerox Company. Stewart compensated the Organization for the last 6 months of the Leaf lease that ended as of December 2019 as per cancellation agreement. Rent expense for these leases were \$81,827 and \$22,536 for the fiscal years ended June 30, 2020 and 2019, respectively.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 17 - Commitments - Continued

Minimum annual rental commitments for the remaining term of Eva's noncancelable operating lease are as follows:

Years ending June 30	
2021	\$ 70,559
2022	70,559
2023	70,559
2024	70,559
	<u>\$ 282,236</u>

Note 18 - Significant Source of Support

Eva's received approximately 53% and 57% of its governmental support from the State of New Jersey during the fiscal years ended June 30, 2020 and 2019, respectively. The New Jersey Department of Human Services Division of Mental Health and Addiction Services comprised 38% and 33% of Eva's total support and revenue for the years ended June 30, 2020 and 2019, respectively. Revenue from the New Jersey Department of Human Services Division of Mental Health and Addiction Services - Drug Court was approximately 11% and 14% of Eva's total support and revenue for the years ended June 30, 2020 and 2019, respectively.

Note 19 - Related Parties

During the years ended June 30, 2020 and 2019, Eva's paid \$318,343 and \$-0-, respectively, for construction services to a company owned by a member of the Board of Directors.

Note 20 - Risk and Uncertainty

COVID 19 impact – The Organization's continuing operations have been affected by the recent and ongoing outbreak of the coronavirus ("COVID-19") which was declared a pandemic by the World Health Organization in March 2020. Actions taken around the world to help mitigate the spread of COVID-19 include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and the actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical location in which the Organization operates.

While it is unknown how long these conditions will last and what the complete financial effect will be to the Organization, to date, the Organization is experiencing a decrease in revenue due to programs closing and an increase in expenses to keep staff and clients safe. A large percentage of the Organization's workforce is working remotely. The Organization continues to monitor the impact the COVID-19 outbreak may have on the Organization in the future.

Note 21 - Management Plans

Over the last several years, non-profit social service agencies like Eva's have faced funding challenges as the opioid epidemic has continued to increase and the need for services has grown while the reimbursement rates for most services have remained flat. In addition, the funding for these services has been moving from a Cost-Based-Reimbursement model to a Fee for Service model amount various granting agencies, requiring an investment in more sophisticated processes and systems. In addition to this challenge, the Organization was faced with the COVID-19 pandemic from March 2020 to present, which had the following impacts: decrease in revenue due to special events being canceled or switched to a virtual event, suspension of programs, labor shortages filling key positions within the Organization, increased costs for personal protective equipment and increased security concerns and costs.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 21 - Management Plans - Continued

As a result of these challenges, Eva's incurred a significant decrease in net assets for the year ended June 30, 2020. The Organization borrowed on its line of credit and secured a loan under the Paycheck Protection Program ("PPP") for approximately \$1,700,000 to fund operations. The Organization plans to apply for forgiveness, which would allow the Organization to keep the PPP funds received and recognize the amount as revenue in fiscal year 2021.

Subsequent to year end, management continued to increase its private fundraising efforts and has secured a new \$500,000 unrestricted contribution from a foundation. Eva's has applied for and received approximately \$1,500,000 under Round 2 of available PPP loan funding. The Organization has paid down its line of credit by \$300,000 as of December 31, 2020. The Organization has been evaluating its services provided and contracting with more HMOs to be able to bill for health services provided. Management has done an analysis on Eva's staff turnover over the past few years and since 2018, the Organization is seeing significant improvement in its employee turnover rate, which in turn will result in more efficiencies and less on boarding costs and time.

The management team has evaluated Eva's programs to determine which have the most significant deficits in order to restructure the program or eliminate them entirely. Management will continue efforts to strengthen Eva's to provide a strong, sustainable financial foundation so it can continue to provide compassionate, effective services to those in need in the community it serves. Eva's development activities will continue to focus on the growth of private funds and management is implementing changes to current systems and processes to increase efficiency and mitigate the fast-paced, ever-increasing costs associated with the delivery of healthcare services.

Note 22 - Subsequent Events

In February 2021, the Company was granted a loan (the "Loan") from Columbia Bank in the aggregate amount of \$1,512,770, pursuant to the Paycheck Protection Program Second Draw (the "PPP 2") under Section 311 of the Economic Aid to Hard-Hit Small Businesses Act (the "Economic Aid Act") which was signed into law on December 27, 2020 and is part of the original Coronavirus Aid, Relief, and Economic Security ("CARES") Act, which was enacted March 27, 2020.

Section 311 of the Economic Aid Act authorizes the U.S. Small Business Administration ("SBA") to guarantee PPP 2 loans under generally the same terms and conditions available under the original PPP First Draw. The Loan is in the form of a note dated February 17, 2021 issued by the Borrower and matures on February 17, 2026 and bears interest at a rate of 1% per annum. Funds from the Loan may only be used for qualified expenses which include payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, interest on other debt obligations incurred before February 15, 2020, covered operations expenditures, covered property damage costs, covered supplier costs, and covered worker protection expenditures. In accordance with the CARES Act and the PPP, if the loan proceeds are fully utilized to pay for qualified expenses, the full principal amount of the loan, along with any accrued interest, may qualify for loan forgiveness, subject to potential reduction based on termination of full-time employees or decrease in salaries during the covered period.



**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***

Independent Auditor's Report

Board of Directors
Eva's Village, Inc. and Subsidiaries
Paterson, 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 Eva's Village, Inc. and Subsidiaries, which comprise the consolidated statement of financial position as of June 30, 2020, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements), and have issued our report thereon dated April 19, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eva's Village, Inc. and Subsidiaries' 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 Eva's Village and Subsidiaries' internal control. Accordingly, we do not express an opinion on the effectiveness of Eva's Village, Inc. and Subsidiaries' 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item, 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eva's Village, Inc. and Subsidiaries' 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Directors
Eve's Village, Inc. and Subsidiaries
Paterson, New Jersey
Page 2

Entity's Response to Finding

Eva's Village, Inc. and Subsidiaries' response to the noncompliance findings identified in our audit is described in the accompanying corrective action plan. Eva's Village, Inc. and Subsidiaries' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sax LLP

Parsippany, New Jersey
April 19, 2021

Eva's Village, Inc. and Subsidiaries

Schedule of Findings and Responses

Year Ended June 30, 2020

2020-001 : Lack of Timely Close of Books and Records

Criteria: The Organization is required to maintain adequate books and records to support the Organization's daily operations by having appropriate internal controls in place to help the Organization fulfill its mission.

Condition: During our audit procedures, we noted that the Organization has many programs and is funded by many sources, however, the accounting department's staffing is not proportional to the size and complexity of the Organization's operations to facility a timely close of books and records.

Cause: A limited amount of resources is allocated to the finance department. The resources allocated do not provide for the proper level of staffing required to meet the reporting and compliance requirements of the Organization.

Effect: Limited staffing impacts the Organization's ability to maintain books and records timely to support the Organization's daily operations and report financial results timely to funding agencies that require such information. This situation may cause the Organization to not be able to fulfill its mission by not having real time information as well as not timely reporting to the Organization's funding agencies that require such information to be reported in connection with the Organization's funded programs.

Repeat Finding: Yes

Recommendation: We recommend that Eva's Village, Inc. strongly consider allocating additional resources to fund either hiring an additional person(s) or shifting certain accounting duties to other current employees to assist in the accounting function. Expanding the accounting department would facilitate segregation of duties, strengthen Eva's Village, Inc.'s internal controls, and allow for a timelier close of books and records. A strong administrative foundation is critical to the future of any business enterprise.

View of Responsible Officials and Corrective Action Planned: Additional staff is in the process of being hired for the accounting department to help keep the Organization organized and have better real time overview of the Organization's finances.

RETURN MUST BE FILED ONLINE.
This form cannot be paper filed - this
copy is for informational purposes only.

Form CRI-400

(Revised April 2008)

**Application for an Extension of Time to File the Annual Renewal Registration
Statement and Financial Report for a Charitable Organization**

All questions must be answered.

Important: Effective July 9, 2006, changes were made to the Charitable Registration and Investigation Act.

Carefully review the attached instructions before completing and submitting this form.

Short-form filers, which take in \$10,000 or less per year in gross contributions, will no longer be granted an extension of time to file their renewal registration, pursuant to changes in the Charitable Registration and Investigation Act effective July 9, 2006, for fiscal years ending January 31, 2006, and after. *Please Note: Extensions of time to file cannot be granted for Initial Registrations.*

Date fiscal year ends: 06/30/20 Date of this application: 10/29/30 N.J. Charities Registration Number: CH- 0441900

Charity's Full Legal Name: EVA 'S VILLAGE INC

Other Names Used (d.b.a.) _____

Mailing Address:

393 MAIN STREET, PATERSON, NJ 07501

In care of:

Address

City

State

ZIP Code

Street Address:

Street Address

City

State

ZIP Code

Check this box to flag a change of address or other vital information.

Contact Person: ALFONSO DALOISIO JR.

Phone Number: _____

(include area code)

E-mail: _____

Federal Tax ID (EIN): 22-2424542

Web site: WWW.EVASVILLAGE.ORG

Fax Number: 9735236220

(include area code)

1. A six-month extension of time to file the Renewal Statement and Financial Report(s), for the fiscal year-end shown above, is hereby requested for the following reason(s):

AWAITING ADDITIONAL INFORMATION IN ORDER TO PREPARE A COMPLETE AND
ACCURATE RETURN

2. Has the organization filed all renewal registration statements for years prior to the fiscal year ending on the date shown on the first page of this application? Yes No

If "No," please stop: if any prior years' filings are delinquent, the extension request will be denied. Please bring the renewal registration filings for all previous years up to date before submitting a request for an extension on a more current year.

3. Has the organization submitted all previous years' registration fees and/or penalties owed to the Charities Registration Section of the Division of Consumer Affairs? Yes No

4. Has the organization previously filed an initial registration with the Charities Registration Section? Yes No

If "No," please stop: You must immediately file an initial registration for which an extension of time to file cannot be granted.

5. Final Check List - please review and check off each of the five items below as they are confirmed and accomplished.

I have read the instructions for the extension of time to file the Registration Statement and Financial Report(s).

All of the questions on this application have been answered.

The charity has filed all previous renewal registrations and required documents.

The charity has paid all previous years' fees and penalties owed to the Division.

Payment of the registration fee due for the fiscal year being requested on this application is enclosed and has been made payable to the "New Jersey Division of Consumer Affairs."

We hereby certify that all of the above statements are true. I further certify that the organization has filed all previous years' reports, has paid all fines and penalties owed to the Division, and that this extension request contains true and accurate information. We are aware that if any of the above statements are willfully false, we are subject to punishment.

Signature _____ Title **BOARD SECRETARY** _____ Date _____

Signature _____ Title **CHAIRPERSON** _____ Date _____

This form must be signed by at least one (1) officer of the charity.

Should you have questions regarding charities registration in New Jersey, please visit our Web site at <http://www.njconsumeraffairs.gov/ocp/charities.htm> where registration information, instructions, forms and a fee schedule may be viewed and/or downloaded. After reading through all of the information on our Web site, if you have further questions, please contact the Charities Registration Section at our hotline number (973)-504-6215 during regular business hours.

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING

June 30, 2020

Prepared For:

Eva's Village Inc
393 Main Street
Paterson, NJ 07501

Prepared By:

Sax LLP
389 Interpace Parkway; Ste 3
Parsippany, NJ 07054

Amount of Tax:

Balance due of \$25

Make Check Payable To:

Department of Law

Mail Tax Return To:

NYS Office of Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Return Must Be Mailed On Or Before:

Please mail as soon as possible.

Special Instructions:

The report should be signed and dated by an authorized individual(s).

The attached copy of the federal Form 990 must be properly signed and dated.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2019
Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) **07/01/2019** and Ending (mm/dd/yyyy) **06/30/2020**

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: EVA 'S VILLAGE INC	Employer Identification Number (EIN): 22-2424542
	Mailing Address: 393 MAIN STREET	NY Registration Number: 16-79-45
	City / State / ZIP: PATERSON, NJ 07501	Telephone: 973 523-6220
	Website: WWW.EVASVILLAGE.ORG	Email:

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:

Signature

Sax LLP

ALFONSO DALOISIO JR.
BOARD TREASURER

Print Name and Title

Date

Chief Financial Officer or Treasurer:

Signature

Certified Public Accountants
389 Interpace Parkway

EILEEN CLIFFORD MD
CHAIRPERSON

Print Name and Title

Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes

No

4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes

No

4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:

7A filing fee:

\$ 25.

EPTL filing fee:

\$ _____

Total fee:

\$ 25.

Make a single check or money order payable to:
"Department of Law"

CHAR500 Annual Filing for Charitable Organizations (Updated January 2020)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
 - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
 - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
 Charities Bureau Registration Section
 28 Liberty Street
 New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
 Call: (212) 416-8401
 Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2019

**Open to Public
Inspection**

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
EVA'S VILLAGE INC	16-79-45

2. Government Grants

Name of Government Agency	Amount of Grant
1. ST. JOSPEH'S HEALTH MATCHING OF DCA FUNDS	1. 36,363.
2. NJMH AND ADDICTION	2. 1,168,318.
3. DIV OF MH AND ADDICTION MWRAP	3. 236,283.
4. DCPD & DYFS NJ DIV OF CHILD	4. 1,545,638.
5. DCA SHELTER SUPPORT GRANT	5. 302,897.
6. PASSAIC COUNTY - DMHAS	6. 115,246.
7. PASSAIC COUNTY - SSH/CEAS	7. 49,594.
8. PASSAIC COUNTY - COMMUNITY DEVELOPMENT	8. 50,000.
9. ST. JOSEPH'S HORIZON	9. 13,500.
10. PASSAIC COUNTY EMERGENCY SOLUTIONS GRANT	10. 25,000.
11. FEMA - EMERGENCY FOOD AND SHELTER PROGRAM	11. 44,733.
12. STRAIGHT AND NARROW CONTRACT	12. 165,798.
13. NJ PANDEMIC RELIEF FUND	13. 100,000.
14.	14.
15.	15.
Total Government Grants:	Total: 3,853,370.

Eva's Village, Inc. and Subsidiaries

Consolidated Financial Statements

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

Eva's Village, Inc. and Subsidiaries

Consolidated Financial Statements

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

C O N T E N T S

	Page
Independent Auditor's Report	1-2
Consolidated Financial Statements	
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities and Changes in Assets	4
Consolidated Statement of Functional Expenses	5
Consolidated Statement of Cash Flows	6
Notes to Consolidated Financial Statements	7-26
Organization - wide Reports	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	27-28
Schedule of Findings and Responses	29



Independent Auditor's Report

Board of Directors
Eva's Village, Inc. and Subsidiaries
Paterson, New Jersey

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Eva's Village, Inc. and Subsidiaries, which comprise the consolidated statement of financial position as of June 30, 2020, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Eva's Village, Inc. and Subsidiaries as of June 30, 2020, the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Eva's Village, Inc. and Subsidiaries' 2019 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 28, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2021 on our consideration of Eva's Village, Inc. and Subsidiaries' 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 solely 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 effectiveness of the Eva's Village, Inc. and Subsidiaries' 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 Eva's Village, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Sax LLP

Parsippany, New Jersey
April 19, 2021

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Financial Position

Year Ended June 30, 2020

(with summarized comparative financial information at June 30, 2019)

	June 30,	
	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,965,719	\$ 815,288
Investments	264,930	247,352
Accounts and grants receivable, net	737,624	706,371
Contributions receivable, net	562,253	451,365
Prepaid expenses and other assets	120,476	88,540
Total current assets	4,651,002	2,308,916
PROPERTY AND EQUIPMENT, NET	13,486,142	13,799,376
OTHER ASSETS		
Restricted investments, at fair market value	438,865	428,181
Long-term portion of contributions receivable, net	1,416,804	1,825,579
Restricted cash - tenant trust funds	86,855	120,360
Mortgage receivable, net	4,500,000	4,500,000
Total other assets	6,442,524	6,874,120
TOTAL ASSETS	\$ 24,579,668	\$ 22,982,412
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 1,906,964	\$ 1,391,852
Line of credit	1,600,000	-
Due to government agencies	126,678	176,817
Notes payable, current portion	76,873	68,582
Total current liabilities	3,710,515	1,637,251
OTHER LIABILITIES		
Loan payable - Paycheck Protection Program	1,686,737	-
Long-term portion of notes payable	3,387,781	3,464,673
Tenant trust funds payable	86,855	120,360
Total other liabilities	5,161,373	3,585,033
NET ASSETS		
Without donor restriction	13,702,276	15,408,840
With donor restriction	2,005,504	2,351,288
Total net assets	15,707,780	17,760,128
TOTAL LIABILITIES AND NET ASSETS	\$ 24,579,668	\$ 22,982,412

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Activities and Changes in Net Assets

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

	June 30, 2020			June 30, 2019
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE				
Government grants	\$ 3,853,370	\$ -	\$ 3,853,370	\$ 4,267,958
Fees for services	4,118,415	-	4,118,415	4,817,522
Total grants and fees for services	7,971,785	-	7,971,785	9,085,480
Contributions and special events (net of expenses of 2020 and 2019 of \$261,065 and \$406,043, respectively)	4,463,646	378,512	4,842,158	5,068,451
In-kind contributions	112,000	-	112,000	233,373
Estates and trust bequests	112,299	-	112,299	105,732
Rent, tenants	8,272	-	8,272	28,708
Food stamps	81,596	-	81,596	101,265
Miscellaneous income	114,312	-	114,312	112,532
Net assets released from restrictions	734,997	(734,997)	-	-
Total revenue	13,598,907	(356,485)	13,242,422	14,735,541
EXPENSES				
Program services	13,285,851	-	13,285,851	12,053,840
Supporting services				
Management and general	919,655	-	919,655	854,315
Fund raising	1,084,562	-	1,084,562	1,026,816
Total supporting services	2,004,217	-	2,004,217	1,881,131
Total operating expenses	15,290,068	-	15,290,068	13,934,971
Increase (decrease) in net assets from operations	(1,691,161)	(356,485)	(2,047,646)	800,570
OTHER INCOME (EXPENSE)				
Investment income	9,881	19,615	29,496	30,753
Realized and unrealized (loss) on investments	(25,284)	(8,914)	(34,198)	(2,843)
(Loss) on sale of property	-	-	-	(3,928)
Total other income (expense)	(15,403)	10,701	(4,702)	23,982
Increase (decrease) in net assets	(1,706,564)	(345,784)	(2,052,348)	824,552
NET ASSETS, beginning of year	15,408,840	2,351,288	17,760,128	16,935,576
NET ASSETS, end of year	\$ 13,702,276	\$ 2,005,504	\$ 15,707,780	\$ 17,760,128

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

	Behavioral Health, Peer Recovery, and Medical Services				Food, Shelter, Education, and Training Services				Supporting Services				2020	2019	
	Behavioral Health	Peer Recovery	Medical & Dental Clinic	Total	Shelter	Apartments	Community Kitchen	Culinary School	Total	Total Program Expense	Administration	Fundraising			Total Supporting Services
Salaries	\$ 4,583,420	\$ 430,990	\$ 253,810	\$ 5,268,220	\$ 803,290	\$ 51,890	\$ 400,420	\$ 343,620	\$ 1,599,220	\$ 6,867,440	\$ 507,370	\$ 697,770	\$ 1,205,140	\$ 8,072,580	\$ 7,242,363
Employee health and retirement benefits	737,700	84,250	50,630	872,580	138,090	17,260	63,920	58,070	277,340	1,149,920	19,490	91,560	111,050	1,260,970	1,087,635
Payroll taxes	438,470	43,990	22,870	505,330	77,740	4,800	36,960	29,690	149,190	654,520	13,640	58,730	72,370	726,890	658,905
Total salaries and fringe	5,759,590	559,230	327,310	6,646,130	1,019,120	73,950	501,300	431,380	2,025,750	8,671,880	540,500	848,060	1,388,560	10,060,440	8,988,903
Professional fees	751,220	153,320	148,030	1,052,570	71,600	1,970	39,800	14,660	128,030	1,180,600	200,470	17,870	218,340	1,398,940	1,093,713
Donated professional services	-	-	10,000	10,000	-	-	-	-	-	10,000	60,000	-	60,000	70,000	191,623
Food	220,480	12,440	140	233,040	60,120	50	225,960	30,090	316,220	549,260	620	440	1,060	550,320	593,337
Supplies	242,980	19,920	24,410	287,310	60,010	250	48,040	26,980	135,280	422,590	18,810	99,160	117,970	540,560	609,773
Training	10,900	510	440	11,850	1,540	480	770	4,380	7,180	19,030	210	520	730	19,760	32,573
Travel	18,450	1,870	240	20,560	360	-	700	3,900	4,960	25,520	420	1,310	1,730	27,250	37,821
Occupancy and utilities	344,851	20,310	61,350	426,511	37,340	1,910	70,190	72,400	181,840	608,351	12,240	1,100	13,340	621,691	743,715
Telephone and internet	242,610	22,770	9,140	274,520	43,670	540	17,010	7,750	68,970	343,490	4,540	17,080	21,620	365,110	178,570
Repairs and maintenance	166,880	13,610	7,290	187,780	71,220	50	23,010	8,370	102,650	290,430	15,270	670	15,940	306,370	217,291
Property taxes	26,540	1,180	1,210	28,930	2,620	20	2,680	710	6,030	34,960	5,080	190	5,270	40,230	29,842
Fundraising expense	-	-	-	-	-	-	-	-	-	-	320,110	320,110	320,110	50,832	
Interest and bank fees	133,070	5,130	5,260	143,460	11,400	110	13,540	3,080	28,130	171,590	23,200	820	24,020	195,610	170,388
Other taxes, permits, and fees	14,930	790	2,150	17,870	1,490	10	1,350	1,370	4,220	22,090	1,360	650	2,010	24,100	31,546
Bank charges	8,160	600	520	9,280	1,370	120	1,100	490	3,080	12,360	(510)	20,310	19,800	32,160	43,203
Insurance	84,830	7,980	27,020	119,830	13,370	850	10,210	10,490	34,920	154,750	1,790	10,130	11,920	166,670	147,917
Miscellaneous	73,740	4,270	790	78,800	11,340	20	1,760	1,150	14,270	93,070	12,226	1,780	14,006	107,076	96,656
Total	2,339,621	264,700	297,990	2,902,311	387,450	6,380	456,120	185,830	1,035,780	3,938,091	355,726	492,140	847,866	4,785,957	4,268,800
Depreciation expense	415,680	40,040	34,930	490,630	79,190	700	77,910	27,450	185,250	675,880	23,429	5,427	28,856	704,736	677,268
Total functional expenses	8,514,871	863,970	660,230	10,039,071	1,485,760	81,030	1,035,330	644,660	3,246,780	13,285,851	919,655	1,345,627	2,265,282	15,551,133	13,934,971
Less: donor received benefits	-	-	-	-	-	-	-	-	-	-	-	(261,065)	(261,065)	(261,065)	-
Net functional expenses	\$ 8,514,871	\$ 863,970	\$ 660,230	\$ 10,039,071	\$ 1,485,760	\$ 81,030	\$ 1,035,330	\$ 644,660	\$ 3,246,780	\$ 13,285,851	\$ 919,655	\$ 1,084,562	\$ 2,004,217	\$ 15,290,068	\$ 13,934,971

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Consolidated Statement of Cash Flows

Year Ended June 30, 2020

(with summarized comparative financial information for the Year Ended June 30, 2019)

	Years Ended June 30,	
	2020	2019
CASH FLOWS PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ (2,052,348)	\$ 824,552
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used for) operating activities		
Depreciation	704,736	677,268
Amortization of bond premium	6,551	7,929
Realized and unrealized losses on investments	34,198	2,843
Discount on contributions receivable	(42,074)	81,926
(Gain) on disposals	-	(630)
Changes in operating assets and liabilities		
(Increase) decrease in assets		
Accounts and grants receivable	(31,253)	83,877
Contributions receivable	339,961	(1,598,981)
Prepaid expenses and other assets	(31,936)	(63,110)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	515,112	(260,317)
Due to government agencies	(50,139)	124,617
Tenant trust funds payable	(33,505)	(40,352)
	(640,697)	(160,378)
CASH FLOWS PROVIDED BY (USED FOR) INVESTING ACTIVITIES		
Purchase of investments	(87,285)	(61,316)
Proceeds from sale of investments	18,273	-
Purchases of property and equipment	(430,143)	(180,640)
Proceeds from sale of property and equipment	38,642	27,357
	(460,513)	(214,599)
CASH FLOWS PROVIDED BY (USED FOR) FINANCING ACTIVITIES		
Proceeds from loan payable - Paycheck Protection Program	1,686,737	-
Proceeds (repayments) from line of credit	1,600,000	(825,000)
Repayments of notes payable	(68,601)	(1,730,454)
Proceeds from notes payable	-	3,100,000
	3,218,136	544,546
Net increase in cash, cash equivalents, and restricted cash	2,116,926	169,572
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, beginning of year	935,648	766,076
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, end of year	\$ 3,052,574	\$ 935,648
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	\$ 195,612	\$ 170,388
NON-CASH INVESTING ACTIVITIES		
Deferred interest on mortgage receivable	\$ 185,261	\$ 179,865

See accompanying Notes to Consolidated Financial Statements.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies

This summary of significant accounting policies of Eva's Village, Inc. and Subsidiaries ("Eva's" or the "Organization") is presented to assist in understanding Eva's consolidated financial statements. The consolidated financial statements and notes are representations of Eva's management, which is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America ("GAAP") as promulgated in Financial Accounting Standards Board ("FASB") Accounting Standards Codification (the "Codification") and have been consistently applied in the preparation of the consolidated financial statements.

a. Basis of Consolidation

The accompanying consolidated financial statements include the accounts of Eva's Village, Inc. and its wholly owned subsidiaries, Eva's Kitchen, Inc. and Eva's Catering, Inc. All material intercompany balances and transactions have been eliminated in the consolidation.

b. Nature of Activities

Eva's Village, Inc. has been providing care to the disenfranchised community for over 38 years in Paterson. The Organization's mission is to provide care and support for people who are struggling with poverty, hunger, homelessness, and addiction. Guided by our founder's words, "When you take somebody's hand, you cannot let it go until they can stand on their own two feet," we have expanded over the years from a soup kitchen to a complex three-block operation offering 20+ services including Substance Use Treatment; Peer Support and Outreach; Medical, Mental Health, and Dental Clinics; a Community Kitchen; Emergency Overnight Shelters, Transitional and Permanent Housing; a Culinary School; a Workforce Development program, and Childcare and Education services. We have a unique campus model of interconnected community support services that draws people in by meeting simple human needs and provides a firm foundation for sustainable recovery.

Eva's Village, Inc. was formed in July 1998 as the result of the combination of Eva's Sheltering Programs, Inc. (formed in December 1988) and Eva's Kitchen, Inc. (formed April 1982). Eva's Village, Inc. is a New Jersey not-for-profit corporation. Eva's is a tax-exempt organization as defined by Section 501(c)(3) of the Internal Revenue Code.

Eva's Kitchen, Inc. and Eva's Catering, Inc. which are "C" Corporations wholly owned by Eva's Village, Inc. and controlled by the Board of Directors. Each entity has a separate Board of Directors. Both entities did not have any activity in 2020 and 2019.

c. Financial Statement Presentation

The Organization applies the provisions of ASU 2016-14 - *Not-for-Profit Entities* (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. ASU 2016-14 requires the organization to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. The net asset without donor restrictions category represents net assets that are not subject to donor-imposed restrictions and the net asset with donor restrictions category represents net assets that are subject to time or purpose donor-imposed restrictions. See Note 2 for disclosures required under ASU 2016-14 regarding liquidity and availability of financial assets.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies - Continued

c. Financial Statement Presentation - Continued

The financial statements include certain prior year summarized comparative information in total, but not by net asset class or functional expense categories. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the financial statements for June 30, 2019, from which the summarized information was derived.

d. Revenue Recognition

The Organization receives funding through government grants, fee for service programs, and contributions. Government grants that are cost-reimbursement in nature often receive funding in advance of costs being spent in accordance with the grant agreements. Funds received in advance of expenditures are reflected as a liability until expenditures are incurred and then revenue will be recognized. If funds received are not spent by the end of the contract period, they are reflected as a liability due to government agencies on the consolidated statement of financial position.

Fee for service revenue is recognized as services are provided to consumers.

The Organization applies ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. Contributions, including unconditional pledges, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Pledges contributed are recognized when the conditions on which they depend are substantially met. Bequests are recognized when Eva's receives notification that the probate court has declared the will valid. Donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. Conditional pledges are recognized as income when the conditions of the pledge are met. Pledges receivable in excess of one year are recorded net of discount.

e. Cash and Cash Equivalents

The Organization considers financial assets with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents consists of demand deposit accounts and certificates of deposit. However, money market funds that are held as a portion of Eva's investment portfolio are classified as investments.

f. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values based on quoted market prices in the statement of financial position. Unrealized gains and losses are included in the changes in unrestricted net assets for the gains and losses that are unrestricted, and in the changes in donor restricted net assets for the gains and losses that are restricted for the support of certain of Eva's programs.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies - Continued

g. Allowance for Doubtful Accounts Receivable

Eva's determines whether an allowance of uncollectible accounts, grants, and contributions receivable should be provided. Such estimates are based on management's assessment of the aged basis of Eva's receivables, current economic conditions, and historical experience. Management has estimated an allowance for doubtful accounts receivable of \$-0- and \$40,000 as of June 30, 2020 and 2019, respectively.

h. Property and Equipment

Property and equipment are recorded at cost, or for donated items, at the fair market value of the asset on the date of acquisition. Depreciation of buildings, equipment, and leasehold improvements is recorded using the straight-line method based on the estimated useful lives of the assets.

Buildings and improvements	5-39 years
Furniture and fixtures	5-10 years
Office, computers, and other equipment	5-10 years
Vehicles	5 years

The costs of assets sold, or otherwise disposed, and the accumulated depreciation thereon are eliminated from the accounts and the resulting gain or loss is reflected in income except for assets traded where no cash is received. Expenditures for maintenance and repairs are charged to expense as incurred; replacements and betterments that extend the useful lives are capitalized.

i. Functional Allocation of Expenses

The costs of providing various programs and support services have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Accordingly, certain expenses have been allocated among the programs and supporting services based on management's best estimates of time and effort. Remaining expenses are allocated based on salary allocation.

j. In-kind Contributions

Eva's receives donated services from specialized providers and other volunteers that create or enhance non-financial assets and allow Eva's to fulfill their missions. Donated specialized services have been recognized in the accompanying consolidated financial statements. These donated services require medical and other professional skills, and would typically need to be purchased if not provided by donation. Such specialized donated services amounted to \$70,000 and \$191,373 for the years ended June 30, 2020 and 2019, respectively. In addition, Eva's uses various volunteers to carry out organizational activities such as distributing food to the needy and homeless, the value of these services has not been reflected on the accompanying consolidated financial statements.

The space at Prince Street in Paterson, New Jersey is donated for Eva's Kitchen's program use. The rental value of the space was estimated to be \$42,000 for each of the years ended June 30, 2020 and 2019. The donated space is reflected as an in-kind contribution and an expense in the accompanying consolidated financial statements at the estimated value of the space.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Summary of Significant Accounting Policies - Continued

j. In-kind Contributions - Continued

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as restricted support. It is Eva's policy to apply a time restriction that expires over the useful life of the applicable property and equipment. Annually, as the time restrictions expire, Eva's reclassifies net assets with donor restrictions to net assets without donor restriction. There were no donations of property and equipment during the years ended June 30, 2020 or 2019. Since Eva's acts as an agent for the distribution of donated food, clothing, furniture, and other items, such amounts have been excluded from the accompanying consolidated financial statements.

k. Uncertain Tax Positions

As of June 30, 2020, management believes that based on an evaluation of Eva's tax positions that any liability as a result of uncertain tax positions would not be material. Management continually evaluates expiring statutes of limitations, changes in tax law, and new authoritative rulings to assist in evaluating Eva's tax positions. Accrued interest and penalties associated with uncertain tax positions, if any, would be recognized as part of the income tax position. Income tax returns are filed in the U.S. federal jurisdiction, and state jurisdictions. U.S. federal and state income tax returns prior to fiscal year 2016 are closed.

l. Estimates

The preparation of the consolidated financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

m. Reclassifications

Certain 2019 amounts have been reclassified to conform to the 2020 presentation.

n. Recent Accounting Pronouncements

In 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*. Per this ASU, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the consolidated statement of cash flows. The standard was implemented in these consolidated financial statements.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

n. Recent Accounting Pronouncements - Continued

Cash and restricted cash are presented in more than one-line item within the consolidated statements of financial position. The following provides a reconciliation of cash and restricted cash as shown in the consolidated statements of cash flows:

	June 30,	
	2020	2019
Cash and cash equivalents	\$ 2,965,719	\$ 815,288
Restricted cash - tenant trust funds	86,855	120,360
Total cash, cash equivalents, and restricted cash shown in the statements of cash flows	<u>\$ 3,052,574</u>	<u>\$ 935,648</u>

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new guidance applies to all entities that receive or make contributions. This ASU includes specific criteria to consider when determining whether a contract or agreement should be accounted for as a contribution or as an exchange transaction. ASU No. 2018-08 also provides a framework to determine whether a contribution is conditional or unconditional which may impact the timing of revenue recognition. Under the new guidance, if a transaction is considered an exchange transaction, it is accounted for under the applicable revenue recognition standards. The Organization adopted the standard prospectively for contributions received for the fiscal year ended June 30, 2020. The adoption of the standard resulted in grants, including government grants, being accounted for as contributions than were under previous guidance. Any funds received in advance from grant agencies that were not spent in accordance with the allowable budgets are considered conditional and therefore recognized as a liability. The Organization does not make significant contributions and the impact of ASU 2018-08 related to contributions made is not material to the consolidated financial statements or disclosures.

o. Pending Accounting Pronouncements

In 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This standard outlines a single comprehensive model for organizations to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance including industry-specific guidance. The core principle of the revenue model is that revenue is recognized when a customer obtains control of a good or service. A customer obtains control when it has the ability to direct the use of and obtain the benefits from the good or service. Transfer of control is not the same as transfer of risks and rewards, as it is considered in current guidance. The Organization will also need to apply new guidance to determine whether revenue should be recognized over time or at a point in time.

This standard will be effective for annual reporting periods beginning after December 15, 2019, using either of two methods: (a) retrospective to each prior reporting period presented with the option to elect certain practical expedients as defined within ASU 2014-09; or (b) retrospective with the cumulative effect of initially applying ASU 2014-09 recognized at the date of initial application and providing certain additional disclosures as defined in ASU 2014-09. The Organization has not yet selected a transition method and is currently evaluating the impact of the pending adoption of ASU 2014-09 on the consolidated financial statements.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 1 - Organization and Summary of Significant Accounting Policies - Continued

o. Pending Accounting Pronouncements - Continued

In 2016 the FASB issued ASU 2016-02, *Leases* (Topic 842). The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the consolidated statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statements of activities. The new standard and all subsequent related standards are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. The Organization is currently evaluating the impact of the pending adoption of the new standard on the consolidated financial statements.

In 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities* (Topic 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU addresses presentation and disclosure requirements for not-for-profit entities for contributed non-financial assets. The ASU is effective for annual periods beginning after June 15, 2021.

p. Subsequent Events

The Organization has evaluated subsequent events for recognition or disclosure through April 19, 2021, the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

Eva's Village, Inc. and Subsidiaries' financial assets available within one year of the consolidated statement of financial position date for general expenditures are as follows:

	June 30,	
	2020	2019
Cash and cash equivalents	\$ 2,814,160	\$ 623,691
Investments	264,930	247,352
Accounts and grants receivable	737,624	706,371
Contributions receivable	562,253	451,365
	<u>\$ 4,378,967</u>	<u>\$ 2,028,779</u>

As part of Eva's Village liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization is heavily funded by cost reimbursement and fee for service government contracts and does a substantial amount of fundraising to fund programs. To help manage unanticipated liquidity needs, Eva's Village, Inc. and Subsidiaries has available lines of credit in the amount of \$2,500,000, of which the Organization has drawn \$1,600,000 as of June 30, 2020.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 3 - Financial Instruments

Financial instruments that potentially subject Eva's to concentrations of credit risk consist principally of cash and cash equivalents, investments, accounts and grants receivable, contributions receivable, and mortgage receivable. Eva's maintain their cash in bank deposit accounts, the balances of which, at times, may exceed federally insured limits. Cash and cash equivalents are maintained at financial institutions. Exposure to credit risk is reduced by placing such deposits in high quality financial institutions. Investments are exposed to various risks. Due to the level of risk associated with certain investments securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated financial statements. Risk relating to accounts and grants receivable is limited due to the fact that the receivables are mainly derived from governmental agencies and have short payment terms. Concentration of credit risk with respect to contributions receivable is reduced due to the fact that the receivables are primarily from board members, not for profit organizations and other local philanthropists, and with regards to the mortgage receivable, by the contractual obligations of the mortgagee.

Note 4 - Accounts and Grants Receivable

Accounts and grants receivable consist of the following at June 30:

	June 30,	
	2020	2019
Grants receivable	\$ 370,181	\$ 337,500
Other receivables	367,443	408,871
	<u>737,624</u>	<u>746,371</u>
Less allowance for doubtful accounts	-	40,000
	<u>\$ 737,624</u>	<u>\$ 706,371</u>

Note 5 - Contributions Receivable

Contributions receivable that are expected to be collected within one year are recorded at their net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates of 2.49% for each of the years ended June 30, 2020 and 2019. Contributions are expected to be collected as follows at June 30:

	June 30,	
	2020	2019
One year or less	\$ 562,253	\$ 451,365
Long-term pledge	1,526,767	1,977,616
	<u>2,089,020</u>	<u>2,428,981</u>
Less discount on contributions receivable	109,963	152,037
	<u>\$ 1,979,057</u>	<u>\$ 2,276,944</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 6 - Mortgage Receivable

Eva's Village Apartments, LP ("EVALP") is a for profit entity owned 99.99% by 481 Enterprise Affordable Housing Fund I, LLLP ("481"), 0.005% by Slater Street Development, Inc. ("SSDI"), and 0.005% by Eva's Village Apartments GP, Inc. ("EAGP"). SSDI and EAGP are general partners and 481 is a limited partner. EAGP is wholly owned by Eva's Village, Inc. Mortgages receivable consist of the following at June 30:

	June 30,																	
	2020	2019																
<p>Eva's Village, Inc. entered into two separate promissory notes and mortgage agreements with EVALP, in which it loaned \$100,000 and \$400,000. The mortgages have a stated interest of 3% compounded annually with interest and principal payments payable out of the available cash flow of EVALP. The mortgages are secured by the property. The entire balances of the mortgages are due and payable on December 31, 2040. The funds for the mortgages were provided from grants received from Housing Opportunities for Persons with AIDS and the United States Department of Housing and Urban Development, respectively, for this project.</p>	\$ 706,716	\$ 679,291																
<p>Eva's Village, Inc. entered into a \$4,000,000 Grant and Deed Restriction and Regulatory Agreement with the New Jersey Housing and Mortgage Finance Agency (the "Agreement"). Under the Agreement, Eva's will loan the grant funds to EVALP and EVALP agreed to comply with terms of the Agreement. Advances under the Agreement will be made based upon the submission of approved requisitions. The borrowings by EVALP are evidenced by a note and a mortgage. The note has a stated interest of 3% compounded annually and is secured by the property. The entire balance and accrued interest is due on December 31, 2040.</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; border-bottom: 1px solid black;">5,653,914</td> <td style="text-align: right; border-bottom: 1px solid black;">5,496,078</td> </tr> <tr> <td style="text-align: right;">6,360,630</td> <td style="text-align: right;">6,175,369</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">1,860,630</td> <td style="text-align: right; border-bottom: 1px solid black;">1,675,369</td> </tr> <tr> <td style="text-align: right;">\$ 4,500,000</td> <td style="text-align: right;">\$ 4,500,000</td> </tr> </table>	5,653,914	5,496,078	6,360,630	6,175,369	1,860,630	1,675,369	\$ 4,500,000	\$ 4,500,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; border-bottom: 1px solid black;">5,496,078</td> <td style="text-align: right; border-bottom: 1px solid black;">5,496,078</td> </tr> <tr> <td style="text-align: right;">6,175,369</td> <td style="text-align: right;">6,175,369</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">1,675,369</td> <td style="text-align: right; border-bottom: 1px solid black;">1,675,369</td> </tr> <tr> <td style="text-align: right;">\$ 4,500,000</td> <td style="text-align: right;">\$ 4,500,000</td> </tr> </table>	5,496,078	5,496,078	6,175,369	6,175,369	1,675,369	1,675,369	\$ 4,500,000	\$ 4,500,000
5,653,914	5,496,078																	
6,360,630	6,175,369																	
1,860,630	1,675,369																	
\$ 4,500,000	\$ 4,500,000																	
5,496,078	5,496,078																	
6,175,369	6,175,369																	
1,675,369	1,675,369																	
\$ 4,500,000	\$ 4,500,000																	
<p>Less deferred interest</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; border-bottom: 1px solid black;">1,860,630</td> <td style="text-align: right; border-bottom: 1px solid black;">1,675,369</td> </tr> <tr> <td style="text-align: right;">\$ 4,500,000</td> <td style="text-align: right;">\$ 4,500,000</td> </tr> </table>	1,860,630	1,675,369	\$ 4,500,000	\$ 4,500,000	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; border-bottom: 1px solid black;">1,675,369</td> <td style="text-align: right; border-bottom: 1px solid black;">1,675,369</td> </tr> <tr> <td style="text-align: right;">\$ 4,500,000</td> <td style="text-align: right;">\$ 4,500,000</td> </tr> </table>	1,675,369	1,675,369	\$ 4,500,000	\$ 4,500,000								
1,860,630	1,675,369																	
\$ 4,500,000	\$ 4,500,000																	
1,675,369	1,675,369																	
\$ 4,500,000	\$ 4,500,000																	

Eva's has deferred the interest on the above mortgages receivable until the due date of December 31, 2040.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 7 - Investments

Investment securities are stated at fair value and are summarized as follows:

	June 30,		June 30,	
	2020	2020	2019	2019
	Amortized cost	Fair value	Amortized cost	Fair value
Cash fund	\$ 104,198	\$ 104,198	\$ 77,442	\$ 80,333
U.S. treasury bonds	320,000	335,274	350,942	350,739
Stocks	44,018	54,853	-	-
Mutual funds	188,689	209,470	141,233	244,461
	<u>\$ 656,905</u>	<u>\$ 703,795</u>	<u>\$ 569,617</u>	<u>\$ 675,533</u>

The following schedule summarizes the investment return and its classification in the consolidated statements of activities for the years ended June 30:

	June 30, 2020		
	Without donor restriction	With donor restriction	Total
Interest from cash and cash equivalents	\$ 3,284	\$ -	\$ 3,284
Dividends and interest	6,597	19,615	26,212
Realized and unrealized (losses)	(25,284)	(8,914)	(34,198)
	<u>\$ (15,403)</u>	<u>\$ 10,701</u>	<u>\$ (4,702)</u>

	June 30, 2019		
	Without Donor Restriction	With Donor Restriction	Total
Interest from cash and cash equivalents	\$ 1,864	\$ -	\$ 1,864
Dividends and interest	10,344	18,545	28,889
Realized and unrealized gains (losses)	1,039	(3,882)	(2,843)
	<u>\$ 13,247</u>	<u>\$ 14,663</u>	<u>\$ 27,910</u>

Note 8 - Fair Value Measurements

The Codification establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities that Eva's have the ability to access at the measurement date;

Level 2 - Inputs other than quoted prices that are observable for the assets or liability either directly or indirectly, including inputs that are not considered to be active; and

Level 3 - Inputs that are unobservable.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 8 - Fair Value Measurements - Continued

Inputs are used in applying the various valuation techniques and broadly refer to the assumptions that market participants use to make valuation decisions, including assumptions about risk. Inputs may include price information, volatility statistics, specific and broad criteria data, liquidity statistics, and other factors. An investment's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. However, the determination of what constitutes "observable" requires significant judgment by Eva's. Eva's consider observable data to be that market data, which is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, provided by multiple. Independent sources that are actively involved in the relevant market. The categorization of an investment within the hierarchy is based upon the pricing transparency of the investment and does not necessarily correspond to Eva's perceived risk of that investment.

The classification of Eva's investment securities at fair value are as follows:

	June 30, 2020			Total
	Level 1	Level 2	Level 3	
Cash fund	\$ 104,198	\$ -	\$ -	\$ 104,198
U.S treasury bonds	335,274	-	-	335,274
Stock	54,853	-	-	54,853
Mutual funds	209,470	-	-	209,470
	<u>\$ 703,795</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 703,795</u>

	June 30, 2019			Total
	Level 1	Level 2	Level 3	
Cash fund	\$ 80,333	\$ -	\$ -	\$ 80,333
U.S treasury bonds	350,739	-	-	350,739
Mutual funds	244,461	-	-	244,461
	<u>\$ 675,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675,533</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 9 - Property and Equipment

Property and equipment consist of the following:

	June 30,	
	2020	2019
Land, building, and building improvements	\$ 19,568,407	\$ 19,222,872
Furniture and fixtures	734,943	734,943
Office equipment	48,539	48,539
Equipment	765,633	746,383
Vehicles	352,956	347,956
Computer equipment	678,373	618,014
	<u>22,148,851</u>	<u>21,718,707</u>
Less accumulated depreciation	9,252,202	8,547,466
	<u>12,896,649</u>	<u>13,171,241</u>
Construction in progress	589,493	628,135
	<u>\$ 13,486,142</u>	<u>\$ 13,799,376</u>

Depreciation expense was \$704,736 and \$677,268 for the years ended June 30, 2020 and 2019, respectively.

Note 10 - Lines of Credit

Eva's has a secured line of credit for \$2,000,000 to fund working capital requirements. The line of credit is collateralized by Eva's inventory, chattel paper, accounts receivable, equipment and general intangibles and all fixtures located at 393-397 Main Street and 18-20 Jackson Street. The line of credit bears interest on outstanding balances at the Prime rate as published in the Wall Street Journal with a floor of 5.50%. The balance outstanding was \$1,600,000 and \$-0- as of June 30, 2020 and 2019, respectively. The line of credit maturity date was extended to May 15, 2021. In accordance with the agreement, Eva's is required to maintain certain financial covenants. As of June 30, 2020, the Organization was not in compliance with the covenants.

Eva's has a second secured line of credit for \$500,000 to fund project costs relative to housing and programs provided to low income individuals. The line of credit is collateralized by a lien on business assets, two mortgage liens, two fixture filings, and two Assignments of Leases and Rents. The line of credit bears interest on outstanding balances at the Prime rate as published in the Wall Street Journal with a floor of 5.50%. There was no balance outstanding as of June 30, 2020 and 2019. The line of credit maturity date was extended to May 10, 2021. In accordance with the agreement, Eva's is required to maintain certain financial covenants. As of June 30, 2020, the Organization was not in compliance with the covenants.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 10 - Lines of Credit - Continued

Eva's has a third line of credit for \$500,000 for working capital, \$52,000 is being held against the line of credit as collateral for business credit cards and the rest of the \$500,000, \$448,000 is the undisbursed funds for which the Organization may use via their business credit cards. The line of credit is collateralized by a lien on business assets, two mortgage liens, two UCC fixture filings, and two Assignments of Leases and Rents. The line of credit bears interest on outstanding balances at the Prime rate as published in the Wall Street Journal with a floor of 5.50%. There was no balance outstanding as of June 30, 2020 and 2019. The line of credit maturity date was extended to May 15, 2021. In accordance with the agreement, Eva's is required to maintain certain financial covenants. As of June 30, 2020, the Organization was not in compliance with the covenants.

Note 11 - Notes and Mortgages Payable

Notes and mortgages payable consist of the following at June 30:

	June 30,	
	2020	2019
<p>In June 2019, Eva's obtained a commercial mortgage note in the amount of \$1,600,000 to finance property at 393-397 Main Street. The note, which is collateralized by the property, bears interest at an initial rate of 4.95% until July 15, 2024 where it will be reset to a rate equal to the five year Federal Home Loan Bank of New York Fixed Advance Rate plus two and three eighths of a percent (2.375%) to be fixed thirty days prior to the Adjustment Date, rounded up to the next highest .125%. The loan is payable in sixty equal payments of \$8,612.10 principal and interest based on the initial loan amount, the initial rate and a thirty year amortization schedule. The loan matures on July 15, 2029 with a principal payment amount of \$1,305,660.25 upon maturity date.</p>	\$ 1,578,751	\$ 1,600,000
<p>In June 2018, Eva's obtained a long-term note in the amount of \$200,000 to acquire property located at 26 Spring Street. The note which is collateralized by the land and buildings, bears a fixed interest of 4.5% for the first five years and then an adjustment is made for a five year term thereafter equal to Federal Home Loan Bank of NY fixed advanced rate plus 150 basis points. The loan is payable in monthly principal installments of \$1,272.52 up to July 15, 2023 and \$1,294.16 thereafter. The loan maturity date is July 15, 2028. All outstanding principal, interest, and any other sums outstanding will be due at maturity.</p>	187,753	194,270
<p>In April 2018, Eva's obtained a business loan in the amount of \$237,179 to be used in business operations. The loan, which is secured by a lien on all business equipment and ancillaries listed on the agreement, will be amortized over six years with a fixed interest rate of 4.5%, and monthly payments of \$2,141.</p>	203,233	219,246
<p>Balance forward</p>	1,969,737	2,013,516

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 11 - Notes and Mortgages Payable - Continued

	June 30,	
	2020	2019
Balance forwarded	\$ 1,969,737	\$ 2,013,516
 In January 2018, Eva's obtained a business loan in the amount of \$26,200 to finance the purchase of equipment. The loan, which is collateralized by the equipment purchased, will be amortized over four years with a fixed interest rate of 10.64%, and monthly payments of \$565.00.	14,836	19,739
 In June 2019, Eva's obtained a commercial mortgage note in the amount of \$1,600,000 to finance property at 18-20 Jackson Street. The note, which is collateralized by the property, bears interest at an initial rate of 4.95% until July 15, 2024 where it will be reset to a rate equal to the five year Federal Home Loan Bank of New York Fixed Advance Rate plus two and three eighths of a percent (2.375%) to be fixed thirty days prior to the Adjustment Date, rounded up to the next highest .125%. The loan is payable in sixty equal payments of \$8,073.85 principal and interest based on the initial loan amount, the initial rate and a thirty year amortization schedule. The loan matures on July 15, 2029 with a principal payment amount of \$1,224,056.27 due upon maturity date.	1,480,081	1,500,000
Total notes payable	3,464,654	3,533,255
Current portion	76,873	68,582
Long-term portion	\$ 3,387,781	\$ 3,464,673

Annual principal payments due on the aforementioned borrowings are as follows:

Years ending June 30,	
2021	\$ 76,873
2022	81,039
2023	81,986
2024	213,399
2025	66,449
2026 and thereafter	2,944,908
	\$ 3,464,654

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 12 - Loan Payable - Paycheck Protection Program

In April 2020, the Organization obtained funding through the Columbia Bank in the total amount of \$1,686,737, pursuant to the Paycheck Protection Program (the "PPP") under Division A, Title I of the Coronavirus Aid, Relief, and Economic Security ("CARES") Act, which was enacted March 27, 2020. The loan is eligible for forgiveness if Eva's Village, Inc. and Subsidiaries adheres to the terms of the program which were to spend at minimum 60% of funds on payroll costs and expend all funds within 24 weeks of funding by bank. The loan matures in the month of April 2022 unless the Organization and lender mutually agree to extend the maturity of the loan from two years to five years. The loan bears interest at a rate of 1% per annum and the loan is unsecured and does not require personal guarantees. Equal monthly payments are allowed to be deferred for at least ten months after the end of the loan forgiveness cover period. The note may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Under the terms of the PPP, certain amounts of the loan may be forgiven if they are used for qualifying expenses.

Note 13 - Net Assets with Donor Restrictions

Net assets with donor restrictions were held for the following purposes at June 30:

	June 30,	
	2020	2019
Playground	\$ 12,319	\$ 12,319
Childcare and education	-	2,461
Shelter for women with children	1,835	-
Community kitchen	21,428	-
Endowment	431,000	431,000
The Culinary School	1,538,922	1,905,508
	<u>\$ 2,005,504</u>	<u>\$ 2,351,288</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 13 - Net Assets with Donor Restrictions - Continued

The following is a summary of the changes in net assets with donor restrictions for the years ended June 30:

	June 30,	
	2020	2019
Donor restricted net assets, beginning of the year	\$ 2,351,288	\$ 544,012
Contributions and investment returns received during the year	378,512	2,542,882
Releases satisfying donor restrictions during the year	(724,296)	(735,606)
Donor restricted net assets, end of year	<u>\$ 2,005,504</u>	<u>\$ 2,351,288</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes as follows during the years ended June 30:

	June 30,	
	2020	2019
Medical and dental clinic	\$ -	\$ 127,000
Community kitchen	206,963	216,684
Shelter for women with children	148,286	25,530
Men's shelter	-	6,600
Women's shelter	-	1,975
Childcare and education	2,461	73,732
Children's programs/summer camp	-	27,173
Transitional for women with children	-	25,660
Halfway house for women with children	-	26,891
Halfway house for men	-	50
Mental health	-	2,250
Recovery center	-	1,600
OORP	-	7,700
The Culinary School	366,586	189,181
Exec dire disc	-	3,580
	<u>\$ 724,296</u>	<u>\$ 735,606</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 13 - Net Assets with Donor Restrictions - Continued

The net assets with donor restrictions consist of two donor-restricted endowment funds.

The Board of Directors of Eva's is responsible for the long-term investment policies for donor-restricted endowment funds, unless otherwise specified by the donor. The Board of Directors has established a policy whereby 100% of average earnings on donor-restricted endowment funds are to be distributed each year to fund specific programs of Eva's. No such distribution shall be made to the extent it would reduce the value below the endowed corpus.

Eva's interprets the UPMIFA of the State of New Jersey, requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, Eva's classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowments, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by Eva's in a manner consistent with the standard of prudence prescribed by UPMIFA.

Eva's donor restricted net assets (endowments) consist of the following at June 30:

	June 30,	
	2020	2019
John Crimi Endowment Fund	\$ 111,000	\$ 111,000
Eleanor M. Weisbrod Endowment Fund	320,000	320,000
	<u>\$ 431,000</u>	<u>\$ 431,000</u>

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 13 - Net Assets with Donor Restriction - Continued

Changes in endowment net assets are as follows:

	June 30, 2020		
	Without Donor Restriction	Donor Restricted	Total
Endowment net assets, beginning of year	\$ (2,819)	\$ 431,000	\$ 428,181
Investment return			
Investment Income	19,615	-	19,615
Net, realized and unrealized loss	(8,914)	-	(8,914)
Total Investment return	10,701	-	10,701
Endowment net assets, end of year	\$ 7,882	\$ 431,000	\$ 438,882
	June 30, 2019		
	Without Donor Restriction	Donor Restricted	Total
Endowment net assets, beginning of year	\$ (17,482)	\$ 431,000	\$ 413,518
Investment return			
Investment Income	18,545		18,545
Net, realized and unrealized loss	(3,882)		(3,882)
Total Investment return	14,663		14,663
Endowment net assets, end of year	\$ (2,819)	\$ 431,000	\$ 428,181

Note 14 - Pension and Cafeteria Plans

Eva's sponsors a tax deferred annuity program under IRC 403(b) for eligible employees. The Plan includes provisions for mandatory employer contributions amounting to 2% of the eligible employee's salary. Pension expense under the Plan amounted to \$78,402 and \$75,719 for the years ended June 30, 2020 and 2019, respectively. It is Eva's policy to fund the pension cost as incurred.

Eva's also maintains a Section 125 Cafeteria Plan allowing employees to use pretax dollars to pay eligible Medical premiums and expenses.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 15 - Special Events Support

Special events support for the years ended June 30, 2020 and 2019 consisted of the following:

Event	Year Ended June 30, 2020		
	Gross support	Expenses	Net support
Dinner gala	\$ 1,163,925	\$ 99,788	\$ 1,064,137
Chef's tasting dinner	198,573	81,161	117,412
Golf outing	16,375	2,262	14,113
Fashion show	193,986	77,024	116,962
Casino night	23,170	830	22,340
Total	\$ 1,596,029	\$ 261,065	\$ 1,334,964

Event	Year Ended June 30, 2019		
	Gross support	Expenses	Net support
Dinner gala	\$ 927,955	\$ 99,656	\$ 828,299
Lawyers and accountants dinner	164,122	28,260	135,862
Golf outing	288,031	134,683	153,348
Fashion show	218,185	88,021	130,164
Casino night	145,584	55,423	90,161
Total	\$ 1,743,877	\$ 406,043	\$ 1,337,834

The following schedule summarizes the special event revenue classification in then consolidated statement of activities for the years ended June 30:

	June 30,	
	2020	2019
Special events revenue, net	\$ 1,596,029	\$ 1,743,877
Donor restricted special event revenue	-	-
	\$ 1,596,029	\$ 1,743,877

Note 16 - Litigation

Eva's is involved in litigation arising in the normal course of their operations. Management believes that the amount of losses that might be sustained beyond existing insurance coverage would not have a material effect on the accompanying consolidated financial statements.

Note 17 - Commitments

During fiscal year 2019, Eva's switched lease providers as of July 2019, cancelling their lease agreement with Leaf and switching to Stewart, A Xerox Company. Stewart compensated the Organization for the last 6 months of the Leaf lease that ended as of December 2019 as per cancellation agreement. Rent expense for these leases were \$81,827 and \$22,536 for the fiscal years ended June 30, 2020 and 2019, respectively.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 17 - Commitments - Continued

Minimum annual rental commitments for the remaining term of Eva's noncancelable operating lease are as follows:

Years ending June 30	
2021	\$ 70,559
2022	70,559
2023	70,559
2024	70,559
	<u>\$ 282,236</u>

Note 18 - Significant Source of Support

Eva's received approximately 53% and 57% of its governmental support from the State of New Jersey during the fiscal years ended June 30, 2020 and 2019, respectively. The New Jersey Department of Human Services Division of Mental Health and Addiction Services comprised 38% and 33% of Eva's total support and revenue for the years ended June 30, 2020 and 2019, respectively. Revenue from the New Jersey Department of Human Services Division of Mental Health and Addiction Services - Drug Court was approximately 11% and 14% of Eva's total support and revenue for the years ended June 30, 2020 and 2019, respectively.

Note 19 - Related Parties

During the years ended June 30, 2020 and 2019, Eva's paid \$318,343 and \$-0-, respectively, for construction services to a company owned by a member of the Board of Directors.

Note 20 - Risk and Uncertainty

COVID 19 impact – The Organization's continuing operations have been affected by the recent and ongoing outbreak of the coronavirus ("COVID-19") which was declared a pandemic by the World Health Organization in March 2020. Actions taken around the world to help mitigate the spread of COVID-19 include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and the actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical location in which the Organization operates.

While it is unknown how long these conditions will last and what the complete financial effect will be to the Organization, to date, the Organization is experiencing a decrease in revenue due to programs closing and an increase in expenses to keep staff and clients safe. A large percentage of the Organization's workforce is working remotely. The Organization continues to monitor the impact the COVID-19 outbreak may have on the Organization in the future.

Note 21 - Management Plans

Over the last several years, non-profit social service agencies like Eva's have faced funding challenges as the opioid epidemic has continued to increase and the need for services has grown while the reimbursement rates for most services have remained flat. In addition, the funding for these services has been moving from a Cost-Based-Reimbursement model to a Fee for Service model amount various granting agencies, requiring an investment in more sophisticated processes and systems. In addition to this challenge, the Organization was faced with the COVID-19 pandemic from March 2020 to present, which had the following impacts: decrease in revenue due to special events being canceled or switched to a virtual event, suspension of programs, labor shortages filling key positions within the Organization, increased costs for personal protective equipment and increased security concerns and costs.

Eva's Village, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

Years Ended June 30, 2020 and 2019

Note 21 - Management Plans - Continued

As a result of these challenges, Eva's incurred a significant decrease in net assets for the year ended June 30, 2020. The Organization borrowed on its line of credit and secured a loan under the Paycheck Protection Program ("PPP") for approximately \$1,700,000 to fund operations. The Organization plans to apply for forgiveness, which would allow the Organization to keep the PPP funds received and recognize the amount as revenue in fiscal year 2021.

Subsequent to year end, management continued to increase its private fundraising efforts and has secured a new \$500,000 unrestricted contribution from a foundation. Eva's has applied for and received approximately \$1,500,000 under Round 2 of available PPP loan funding. The Organization has paid down its line of credit by \$300,000 as of December 31, 2020. The Organization has been evaluating its services provided and contracting with more HMOs to be able to bill for health services provided. Management has done an analysis on Eva's staff turnover over the past few years and since 2018, the Organization is seeing significant improvement in its employee turnover rate, which in turn will result in more efficiencies and less on boarding costs and time.

The management team has evaluated Eva's programs to determine which have the most significant deficits in order to restructure the program or eliminate them entirely. Management will continue efforts to strengthen Eva's to provide a strong, sustainable financial foundation so it can continue to provide compassionate, effective services to those in need in the community it serves. Eva's development activities will continue to focus on the growth of private funds and management is implementing changes to current systems and processes to increase efficiency and mitigate the fast-paced, ever-increasing costs associated with the delivery of healthcare services.

Note 22 - Subsequent Events

In February 2021, the Company was granted a loan (the "Loan") from Columbia Bank in the aggregate amount of \$1,512,770, pursuant to the Paycheck Protection Program Second Draw (the "PPP 2") under Section 311 of the Economic Aid to Hard-Hit Small Businesses Act (the "Economic Aid Act") which was signed into law on December 27, 2020 and is part of the original Coronavirus Aid, Relief, and Economic Security ("CARES") Act, which was enacted March 27, 2020.

Section 311 of the Economic Aid Act authorizes the U.S. Small Business Administration ("SBA") to guarantee PPP 2 loans under generally the same terms and conditions available under the original PPP First Draw. The Loan is in the form of a note dated February 17, 2021 issued by the Borrower and matures on February 17, 2026 and bears interest at a rate of 1% per annum. Funds from the Loan may only be used for qualified expenses which include payroll costs, costs used to continue group health care benefits, mortgage payments, rent, utilities, interest on other debt obligations incurred before February 15, 2020, covered operations expenditures, covered property damage costs, covered supplier costs, and covered worker protection expenditures. In accordance with the CARES Act and the PPP, if the loan proceeds are fully utilized to pay for qualified expenses, the full principal amount of the loan, along with any accrued interest, may qualify for loan forgiveness, subject to potential reduction based on termination of full-time employees or decrease in salaries during the covered period.



**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***

Independent Auditor's Report

Board of Directors
Eva's Village, Inc. and Subsidiaries
Paterson, 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 Eva's Village, Inc. and Subsidiaries, which comprise the consolidated statement of financial position as of June 30, 2020, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements), and have issued our report thereon dated April 19, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eva's Village, Inc. and Subsidiaries' 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 Eva's Village and Subsidiaries' internal control. Accordingly, we do not express an opinion on the effectiveness of Eva's Village, Inc. and Subsidiaries' 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item, 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Eva's Village, Inc. and Subsidiaries' 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Directors
Eve's Village, Inc. and Subsidiaries
Paterson, New Jersey
Page 2

Entity's Response to Finding

Eva's Village, Inc. and Subsidiaries' response to the noncompliance findings identified in our audit is described in the accompanying corrective action plan. Eva's Village, Inc. and Subsidiaries' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SAX LLP

Parsippany, New Jersey
April 19, 2021

Eva's Village, Inc. and Subsidiaries

Schedule of Findings and Responses

Year Ended June 30, 2020

2020-001 : Lack of Timely Close of Books and Records

Criteria: The Organization is required to maintain adequate books and records to support the Organization's daily operations by having appropriate internal controls in place to help the Organization fulfill its mission.

Condition: During our audit procedures, we noted that the Organization has many programs and is funded by many sources, however, the accounting department's staffing is not proportional to the size and complexity of the Organization's operations to facility a timely close of books and records.

Cause: A limited amount of resources is allocated to the finance department. The resources allocated do not provide for the proper level of staffing required to meet the reporting and compliance requirements of the Organization.

Effect: Limited staffing impacts the Organization's ability to maintain books and records timely to support the Organization's daily operations and report financial results timely to funding agencies that require such information. This situation may cause the Organization to not be able to fulfill its mission by not having real time information as well as not timely reporting to the Organization's funding agencies that require such information to be reported in connection with the Organization's funded programs.

Repeat Finding: Yes

Recommendation: We recommend that Eva's Village, Inc. strongly consider allocating additional resources to fund either hiring an additional person(s) or shifting certain accounting duties to other current employees to assist in the accounting function. Expanding the accounting department would facilitate segregation of duties, strengthen Eva's Village, Inc.'s internal controls, and allow for a timelier close of books and records. A strong administrative foundation is critical to the future of any business enterprise.

View of Responsible Officials and Corrective Action Planned: Additional staff is in the process of being hired for the accounting department to help keep the Organization organized and have better real time overview of the Organization's finances.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. EVA'S VILLAGE INC	Taxpayer identification number (TIN) 22-2424542
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 393 MAIN STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PATERSON, NJ 07501	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ALFONSO DALOISIO JR.

- The books are in the care of ▶ **393 MAIN STREET - PATERSON, NJ 07501**
Telephone No. ▶ **973-523-6220** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 17, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2019**, and ending **JUN 30, 2020**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.