

**CHAR500
Online**For new annual filings,
and amendments**Annual Filing for Charitable Organizations**New York State Office of the Attorney General
Charities Bureau - Registration Section
28 Liberty Street
New York, NY 10005
charitiesnys.com**Open to Public
Inspection**

Filing Type:

☒ New Filing☐ AmendmentFiling Year: 2021**General Information**

Current Organization Name: Avenues For Justice, Inc. Updated Name: N/A

NY Registration Number: 03-38-19 Registration Category: DUAL

Organization Type: Corporation EIN: 133267496

Current Fiscal Year End: 12/31 Updated Fiscal Year End: N/A

Organization Email: arodriguez@avenuesforjustice.org Organization's Phone: 2123496381

Tax Exempt Status: 501(c)(3) Website: www.avenuesforjustice.org

Organization Address

Mailing Address	Principal Address	NY State Address
100 Centre Street New York NY 10013-4308 UNITED STATES	100 Centre Street New York NY 10013-4308 UNITED STATES	NA

Primary Contact Information

First Name: Angel Last Name: Rodriguez Title: Executive Director

Phone: 212-349-6381 Email: arodriguez@avenuesforjustice.org

Organization Type

Type of IRS document filed with IRS: IRS990 Organization Type: Public

Third Party Preparer Information

First Name: Bradley Last Name: Perlzweig Title: Senior Tax Associate

Firm Name: FORVIS, LLP Phone: 212-867-4000 Email: bradley.perlzweig@forvis.com

Third Party Address

Street: 1155 Avenue of the Americas

City: New York State: NY

Zip: 10036 Country: United States

Registration Category

1. Does the organization conduct activity in New York State (other than soliciting) ? This may include, but is not limited to, maintaining an office, having employees or running a program.
☒ Yes ☐ No
2. Does the organization have assets in New York State?
☒ Yes ☐ No
3. Is the organization incorporated or formed in New York State?
☐ Yes ☐ No N/A
4. Does the organization solicit, or plan to solicit or receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, or government agencies?
☒ Yes ☐ No
5. Does the organization use a professional fundraiser or fundraising counsel?
☒ Yes ☐ No

Based on your responses to the above questions, this organization's registration category remains as DUAL

Public Charity

1. Did the organization solicit or receive contributions during the fiscal year in New York State?
☒ Yes ☐ No
2. Was the organization required to submit a Schedule B to the IRS in this reporting period?
☒ Yes ☐ No
3. Organizations have two options, to submit a redacted Schedule B, or to enter the total New York State contributions in the fiscal year:
☒ I would like to enter the total New York State Contributions ☐ I would like to submit a redacted Schedule B
4. Choose the total contributions in New York State this fiscal year: \$1,000,000-\$4,999,999

Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?
☐ Yes ☐ No N/A
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?
☐ Yes ☐ No N/A
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?
☐ Yes ☒ No

Based on your responses to annual exemption questions, this organization is required to file under DUAL during this fiscal year.

Financial Information

Type of IRS document filed with IRS IRS990 Organization's total revenue: 2,159,378

Organization's total contributions: 2,107,846 Organization's total assets: N/A

Organization's net assets: 2,837,226 Organization's total revenue and contributions: N/A

Organization's total liabilities: N/A Organization's total assets/worth: N/A

Organization's total income: N/A

Was the organization required to submit a Schedule B to the IRS in this reporting period?

☐ Yes ☐ No N/A

For the current filing year, does your organization plan to do any of the following with its Charities Bureau Registration?

☐ Closing ☐ Withdrawing ☐ Dissolving ☒ None

Is this your final filing with New York State? ☐ Yes ☐ No N/A

Filing Information

Did the organization use a professional fundraiser or fundraising counsel to solicit contributions in New York State?

☒ Yes ☐ No

General Information	Description of Services	Description of Compensation
Name of Firm: <u>Maleka Lawrence</u> Type: <u>Professional Fund Raiser</u> Reg Number: _____ Contract Start: <u>01/01/2021</u> Contract End: <u>05/31/2021</u> Amount Paid: <u>\$40,000.00</u> Phone : <u>917-597-6009</u> Mailing Address: <u>11121 Schuylkill Road null</u> <u>Rockville</u> <u>MD-20852</u> <u>United States</u>	Analyze existing funding streams and, in conjunction with leadership, develop a strategic fundraising approach for each stream. Create a strategy around individual giving that will include target grow	\$40,000 for the full engagement, with the following payment schedule: January 31, 2021 - \$10,000; February 28, 2021 - \$5,000; March 31, 2021 - \$5,000; April 30, 2021 - \$5,000; May 31, 2021 - \$5,000; J
Name of Firm: <u>Maleka Lawrence</u> Type: <u>Professional Fund Raiser</u> Registration ID: _____ Contract Start: <u>9/1/2021</u> Contract End: <u>12/31/2021</u> Amount Paid: <u>\$30,000.00</u> Phone : <u>917-597-6009</u> Mailing Address: <u>11121 Schuylkill Road null</u> <u>Rockville</u> <u>MD-20852</u> <u>United States</u>	Analyze existing funding streams and, in conjunction with leadership, develop a strategic fundraising approach for each stream. Create a strategy around individual giving that will include target grow	\$30,000 for the full engagement, with the following payment schedule: September 15, 2021 - \$10,000; October 15, 2021 - \$5,000; November 15, 2021 - \$5,000; December 31, 2021 - \$10,000
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Did the organization receive government grants during this fiscal year?

☒ Yes ☐ No

Government Grant Agency	Grant Amount
NYC Department of Correction	\$5,600.00
Small Business Administration	\$195,772.00
Center for Community Alternatives	\$45,000.00
New York City Council	\$22,500.00
N/A	N/A

Documents

Attached organization's required documents:

- ☒ IRS document
- ☒ Certified Public Accountant's Audit Report
- ☐ Certified Public Accountant's Review Report
- ☐ Complete Certificate of Amendment or other document amending the name
- ☐ Schedule B
- ☐ Redacted Schedule B
- ☐ Other documents

Signatures

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.

Role	First Name	Last Name	Email
Executive Director	Angel	Rodriguez	arodriguez@avenuesforjustice.org
Treasurer	Richard	Trepp	rtrepp@rockportllc.com

Signature of
Executive Director

DocuSigned by:

Angel Rodriguez

24B23273D7CD4C2...

Date: 10/28/2022

Signature of
Treasurer

DocuSigned by:

Richard Trepp

31398D97D3F94FE...

Date: 10/28/2022

AVENUES FOR JUSTICE, INC.
FORM 990
TAX YEAR 2021

Form **990**Department of the Treasury
Internal Revenue Service**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.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2021**Open to Public
Inspection****A For the 2021 calendar year, or tax year beginning and ending****B** Check if applicable:

<input type="checkbox"/>	Address change
<input type="checkbox"/>	Name change
<input type="checkbox"/>	Initial return
<input type="checkbox"/>	Terminated
<input type="checkbox"/>	Amended return
<input type="checkbox"/>	Application pending

C Name of organization

AVENUES FOR JUSTICE, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

100 CENTRE STREET

1541

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 10013

F Name and address of principal officer:

ANGEL RODRIGUEZ

100 CENTRE STREET, NEW YORK, NY 10013

D Employer identification number

13-3267496

E Telephone number

(212) 349-6381

G Gross receipts \$ 2,198,232.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.AVENUESFORJUSTICE.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 1979**M** State of legal domicile: NY**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>TO DIVERT YOUTH FROM THE CRIMINAL JUSTICE SYSTEM THROUGH ATI COURT ADVOCACY SERVICES AND WRAPAROUND HOLISTIC PROGRAMS THAT ARE OFFERED BOTH ONLINE AND ONSITE.</u>	
	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 20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 19
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5 14
	6	Total number of volunteers (estimate if necessary)	6 60
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 2,124,738. Current Year 2,107,846.
	9	Program service revenue (Part VIII, line 2g)	NONE NONE
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	54,187. 35,828.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-694. 15,704.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,178,231. 2,159,378.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)
14		Benefits paid to or for members (Part IX, column (A), line 4)	NONE NONE
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,122,159. 1,138,052.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	22,420. 70,000.
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 90,250.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	589,294. 620,823.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,853,879. 1,924,405.
19	Revenue less expenses. Subtract line 18 from line 12	324,352. 234,973.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 2,672,310. End of Year 2,913,959.
	21	Total liabilities (Part X, line 26)	78,606. 76,733.
	22	Net assets or fund balances. Subtract line 21 from line 20.	2,593,704. 2,837,226.

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

Date



Type or print name and title

Paid**Preparer Use Only**

Print/Type preparer's name

AARON SHAPIRO

Preparer's signature

Date

10/31/2022

Check ☐ if self-employed

PTIN

P01333816

Firm's name ▶ FORVIS, LLP

Firm's EIN ▶ 44-0160260

Firm's address ▶ 1155 AVENUE OF THE AMERICAS #1200 NEW YORK, NY 10036

Phone no. 212-867-4000

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2021)

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:

SEE SCHEDULE O

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 ☒ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,115,238. including grants of \$ 95,530.) (Revenue \$)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 509,616. including grants of \$) (Revenue \$)

SEE SCHEDULE O

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

PROGRAM OUTCOMES/RECIDIVISM OF THE CASES THAT HAD COURT OUTCOMES
DURING 2021, 71% WERE ADJOURNED AND 13% WERE DISMISSED. IN 2021,
95 COURT-INVOLVED PARTICIPANTS EXITED THE PROGRAM; 91 COMPLETED
THE PROGRAM, WITH 82 ACHIEVING ALL GOALS. ONLY 5% OF AFJ
PARTICIPANTS WERE RECONVICTED IN NEW YORK STATE WITHIN THREE YEARS
AFTER ENROLLING IN THE PROGRAM, COMPARED TO 59% OF NEW YORK CITY
PAROLEES FROM A 2010 STUDY. WITHIN SIX YEARS OF ENROLLMENT, JUST
18% OF PARTICIPANTS WHO WERE ENROLLED IN 2013 OR 2014 WERE
RECONVICTED. AMONG SUCCESSFUL PROGRAM COMPLETERS, 16% WERE
RECONVICTED WITHIN SIX YEARS OF ENROLLMENT; 12% WERE RECONVICTED
OF A MISDEMEANOR CRIME AND 4% WERE RECONVICTED OF A FELONY CRIME.

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 1,624,854.

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)? If "Yes," complete Schedule A.	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	3	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? If "Yes," complete Schedule C, Part II.	4	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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III.	5	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? If "Yes," complete Schedule D, Part I.	6	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? If "Yes," complete Schedule D, Part II.	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.	8	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? If "Yes," complete Schedule D, Part IV.	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V.	10	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? If "Yes," complete Schedule D, Part VI.	11a 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? If "Yes," complete Schedule D, Part VII.	11b	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? If "Yes," complete Schedule D, Part VIII.	11c	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? If "Yes," complete Schedule D, Part IX.	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	11e 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)? If "Yes," complete Schedule D, Part X.	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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? If "Yes," complete Schedule F, Parts I and IV.	14b	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? If "Yes," complete Schedule F, Parts II and IV.	15	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? If "Yes," complete Schedule F, Parts III and IV.	16	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? If "Yes," complete Schedule G, Part I. See instructions.	17 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? If "Yes," complete Schedule G, Part II.	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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? If "Yes," complete Schedule I, Parts I and II.	21	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>	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>		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>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		X
25b 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>		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>		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>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b 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>		
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>		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>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	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	9	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	NONE	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 14		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		

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.		
1b Enter the number of voting members included on line 1a, above, who are independent.		
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
7b 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
10b 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	
11b Describe on 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	
12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on 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 on 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
16b 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 ► 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 ►
DAVID MOSLEY 99-706 KEALALUINA DR AIEA, HI 96701
347-684-3045

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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 dotted 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) ANGEL RODRIGUEZ EXECUTIVE DIRECTOR	50.00 NONE	X		X				131,749.	NONE	18,109.
(2) ELIZABETH FREDERICK CHIEF OPERATING OFFICER	50.00 NONE			X				98,811.	NONE	29,016.
(3) ALANNA C. RUTHERFORD CHAIR	0.50 NONE	X		X				NONE	NONE	NONE
(4) JOSH BAER CHAIR EMERITUS	0.50 NONE	X		X				NONE	NONE	NONE
(5) JANE GREENBERG VICE CHAIR	0.50 NONE	X		X				NONE	NONE	NONE
(6) RICHARD TREPP CO-TREASURER	0.50 NONE	X		X				NONE	NONE	NONE
(7) DAVID CLEIN CO-TREASURER	0.50 NONE	X		X				NONE	NONE	NONE
(8) LAURA SWEENEY SECRETARY	0.50 NONE	X		X				NONE	NONE	NONE
(9) ELLEN ISRAEL BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(10) CARRIE BLOXSON BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(11) ANGELA KUNICKY BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(12) REBECCA LEWINSON BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(13) DANIELLE O'BANNON BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(14) CHARLES RADCLIFFE BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE

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 dotted 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			
(15) SUZY REINGOLD BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(16) ALLEN ROTHMAN BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(17) DEAN SCHAFFER BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(18) ANTONIO SEDA BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(19) MARC DE SWAAN AARONS BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(20) JENNIFER HOPPER BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
(21) SCOTT WILCOXEN BOARD MEMBER	0.50 NONE	X						NONE	NONE	NONE
1b Sub-total								230,560.	NONE	47,125.
c Total from continuation sheets to Part VII, Section A								NONE	NONE	NONE
d Total (add lines 1b and 1c)								230,560.	NONE	47,125.

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 **▶** 1

	Yes	No
3 Did the organization list any former officer, director, or 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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶** NONE

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	217,476.			
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	268,872.			
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f	1,621,498.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		2,107,846.			
	Program Service Revenue				Business Code		
2a							
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		NONE			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		21,353.			21,353.
	4	Income from investment of tax-exempt bond proceeds .		NONE			
	5	Royalties		NONE			
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	NONE	NONE		
	d	Net rental income or (loss)		NONE			
	7a	Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other		
	7a		18,902.				
	b	Less: cost or other basis and sales expenses . .	7b	4,427.			
	c	Gain or (loss)	7c	14,475.			
	d	Net gain or (loss)		14,475.			14,475.
	8a	Gross income from fundraising events (not including \$ 217,476. of contributions reported on line 1c). See Part IV, line 18	8a	50,131.			
	b	Less: direct expenses	8b	34,427.			
	c	Net income or (loss) from fundraising events		15,704.			15,704.
9a	Gross income from gaming activities. See Part IV, line 19	9a	NONE				
b	Less: direct expenses	9b	NONE				
c	Net income or (loss) from gaming activities		NONE				
10a	Gross sales of inventory, less returns and allowances	10a	NONE				
b	Less: cost of goods sold	10b	NONE				
c	Net income or (loss) from sales of inventory		NONE				
Miscellaneous Revenue				Business Code			
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		NONE			
12	Total revenue. See instructions			2,159,378.			51,532.

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	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	95,530.	95,530.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	277,685.	262,780.	14,905.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	667,847.	632,000.	35,847.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,809.	13,068.	741.	
9 Other employee benefits	109,248.	103,384.	5,864.	
10 Payroll taxes	69,463.	65,734.	3,729.	
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	NONE			
c Accounting	15,355.		15,355.	
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	70,000.			70,000.
f Investment management fees	4,428.		4,428.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	67,626.	67,126.		500.
12 Advertising and promotion	5,819.	570.	2,996.	2,253.
13 Office expenses	144,146.	45,504.	87,097.	11,545.
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	213,663.	187,563.	26,100.	
17 Travel	1,625.	1,625.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	NONE			
20 Interest	NONE			
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	92,520.	83,268.	9,252.	
23 Insurance	50,457.	42,804.	2,253.	5,400.
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 EDUCATIONAL CLASSES	19,880.	19,880.		
b SUMMER ACTIVITIES PROGRAM	3,878.	3,878.		
c MISCELLANEOUS	1,426.	140.	734.	552.
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,924,405.	1,624,854.	209,301.	90,250.
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	646,114.	1	834,364.
	2 Savings and temporary cash investments.	1,002,534.	2	1,186,418.
	3 Pledges and grants receivable, net	234,641.	3	164,056.
	4 Accounts receivable, net	NONE	4	NONE
	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	NONE	5	NONE
	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).	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	NONE	8	NONE
	9 Prepaid expenses and deferred charges	30,734.	9	30,803.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,420,012.		
	b Less: accumulated depreciation.	10b 1,177,807.		
	11 Investments - publicly traded securities.	325,790.	10c	242,205.
	12 Investments - other securities. See Part IV, line 11.	417,647.	11	441,263.
	13 Investments - program-related. See Part IV, line 11.	NONE	12	NONE
	14 Intangible assets	NONE	13	NONE
	15 Other assets. See Part IV, line 11	NONE	14	NONE
16 Total assets. Add lines 1 through 15 (must equal line 33)	14,850.	15	14,850.	
	2,672,310.	16	2,913,959.	
Liabilities	17 Accounts payable and accrued expenses.	70,740.	17	65,242.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	NONE	19	NONE
	20 Tax-exempt bond liabilities	NONE	20	NONE
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	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	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	NONE	23	NONE
	24 Unsecured notes and loans payable to unrelated third parties.	NONE	24	NONE
	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	7,866.	25	11,491.
	26 Total liabilities. Add lines 17 through 25.	78,606.	26	76,733.
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.	2,548,704.	27	2,812,226.
	28 Net assets with donor restrictions.	45,000.	28	25,000.
	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	2,593,704.	32	2,837,226.
33 Total liabilities and net assets/fund balances.	2,672,310.	33	2,913,959.	

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	2,159,378.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,924,405.
3	Revenue less expenses. Subtract line 2 from line 1	3	234,973.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,593,704.
5	Net unrealized gains (losses) on investments	5	8,549.
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,837,226.

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 on 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		

Form **990** (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

AVENUES FOR JUSTICE, INC.

Employer identification number

13-3267496

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Schedule A (Form 990) 2021

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,520,185.	1,587,716.	1,662,387.	2,124,738.	2,107,846.	9,002,872.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						NONE
3 The value of services or facilities furnished by a governmental unit to the organization without charge						NONE
4 Total. Add lines 1 through 3.	1,520,185.	1,587,716.	1,662,387.	2,124,738.	2,107,846.	9,002,872.
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).						NONE
6 Public support. Subtract line 5 from line 4						9,002,872.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1,520,185.	1,587,716.	1,662,387.	2,124,738.	2,107,846.	9,002,872.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	27,922.	36,886.	40,027.	34,706.	21,353.	160,894.
9 Net income from unrelated business activities, whether or not the business is regularly carried on					15,704.	15,704.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						NONE
11 Total support. Add lines 7 through 10						9,179,470.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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 2021 (line 6, column (f), divided by line 11, column (f))	14	98.08 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	97.72 %
16a 33 1/3% support test - 2021. 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 - 2020. 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 - 2021. 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 - 2020. 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 5 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 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. 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 - 2020. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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 line 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 on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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? 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.		
1		
2		

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)? 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).		
1		

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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described on line 2, above, 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
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 governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b 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? 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.		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No," provide details in Part VI .		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
2a		
2b		
3a		
3b		

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 (<i>explain in detail in Part VI</i>):			
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 0.015 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 0.035.	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 0.85 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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

AVENUES FOR JUSTICE, INC.

13-3267496

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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

Name of organization

AVENUES FOR JUSTICE, INC.

Employer identification number

13-3267496

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	N/A	\$ 490,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A	\$ 195,772.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	N/A	\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	N/A	\$ 70,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	N/A	\$ 55,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	N/A	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

AVENUES FOR JUSTICE, INC.

Employer identification number

13-3267496

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
7	N/A	\$ 45,000.	Person <input checked="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.)
		\$	Person <input 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.)
		\$	Person <input 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.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

AVENUES FOR JUSTICE, INC.

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

2021

Open to Public
Inspection

Employer identification number

13-3267496

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year) . .		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1.	▶ \$
(ii) Assets included in Form 990, Part X.	▶ \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1.	▶ \$
b Assets included in Form 990, Part X.	▶ \$

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

Schedule D (Form 990) 2021

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ _____ %
 b Permanent endowment ▶ _____ %
 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	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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		20,000.		20,000.
b Buildings		765,855.	616,571.	149,284.
c Leasehold improvements		469,518.	419,878.	49,640.
d Equipment		164,639.	141,358.	23,281.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				242,205.

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. (Column (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. (Column (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) DEFERRED RENT	11,491.
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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	2,200,481.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	8,549.
b	Donated services and use of facilities	2b	32,554.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	41,103.
3	Subtract line 2e from line 1	3	2,159,378.
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	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,159,378.

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	1,956,959.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	32,554.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	32,554.
3	Subtract line 2e from line 1	3	1,924,405.
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	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,924,405.

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.

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information *(continued)*

SCHEDULE D, PART X, LINE 2

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

AVENUES FOR JUSTICE, INC.

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

13-3267496

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|---|--|
| a <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input checked="" type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input checked="" type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☒ **Yes** ☐ **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
SEE SUPPLEMENT INFORMATION 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				1,344,162.	70,000.	1,274,162.

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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
		BAER FAXT GOLF (event type)	BOXING CLASS (event type)	2 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	243,628.	8,275.	15,704.	267,607.
	2 Less: Contributions	210,834.	6,642.		217,476.
	3 Gross income (line 1 minus line 2)	32,794.	1,633.	15,704.	50,131.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	32,794.	1,633.		34,427.
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				34,427.
	11 Net income summary. Subtract line 10 from line 3, column (d)				15,704.

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: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES
=====

NAME:

MALEKA LAWRENCE

ACTIVITY :

FUNDRAISING

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

GROSS RECEIPTS FROM ACTIVITY : 1,344,162.

AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : 70,000.

AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : 1,274,162.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

AVENUES FOR JUSTICE, INC.

Employer identification number

13-3267496

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ►

3 Enter total number of other organizations listed in the line 1 table ►

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

Schedule I (Form 990) 2021

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 CLOTHING	257		8,514.	BOOK	CLOTHING
2 MEALS & GROCERIES	315		4,784.	BOOK	MEALS & GROCERIES
3 PERSONAL CARE SUPPLIES	315		17,817.	BOOK	PERSONAL CARE SUPPLI
4 TRAVEL & TRANSPORTATION	257		1,902.	BOOK	TRAVEL & TRANSPORT
5 LAPTOPS	10		8,709.	BOOK	LAPTOPS
6 RENT & UTILITIES	257		25,644.	BOOK	RENT & UTILITIES
7 GIFT CARDS	168	28,160.			

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2

IN 2021, AFJ DISTRIBUTED \$28,160 IN GIFT CARDS DUE TO THE PANDEMIC AND AN INCREASED REQUEST OF IMMEDIATE EMERGENCY RELIEF NEEDS OF OUR PARTICIPANTS AND THEIR FAMILIES, ESPECIALLY WITH AVENUES FOR JUSTICE'S TWO COMMUNITY CENTERS BEING PARTIALLY CLOSED FOR OPERATIONS AS WE FOLLOWED COVID PROCEDURES AND PROTOCOL. GIFT CARDS WERE ISSUED TO OUR PARTICIPANTS FOR FOOD AND GROCERIES, CLOTHING, TRAVEL AND TRANSPORTATION, AND PERSONAL CARE AND HEALTH ITEMS. AVENUES FOR JUSTICE ALSO PAID FOR RENT AND UTILITIES ASSISTANCE FOR OUR PARTICIPANTS AND THEIR FAMILIES. GRANTS IN

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

THE FORM OF EQUIPMENT (LAPTOPS, PHONES AND TECHNOLOGY) ARE MONITORED BY
COURT ADVOCATES IN-PERSON AND VIRTUALLY BY USAGE OF PHONE CALLS AND BY
PARTICIPATION IN ONLINE PROGRAM WORKSHOPS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

AVENUES FOR JUSTICE, INC.

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

13-3267496

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

DIRECTLY AFTER THE FORM 990 IS PREPARED AND PRESENTED BY THE AUDITOR,
IT IS REVIEWED BY THE BOOKKEEPER, THE EXECUTIVE DIRECTOR, THE CHIEF
OPERATING OFFICER AND THE BOARD'S FINANCE AND AUDIT COMMITTEE FOR
APPROVAL. ANY QUESTIONS ARE DISCUSSED WITH THE AUDITOR. AN ELECTRONIC
COPY IS PROVIDED TO EACH BOARD MEMBER PRIOR TO FILING.

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

AVENUES FOR JUSTICE REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES
COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY BY REQUIRING BOARD
MEMBERS TO DISCLOSE THEIR PROFESSIONAL AFFILIATIONS ON A QUARTERLY
BASIS. ANY CONFLICTS MUST BE REPORTED TO THE BOARD AND THE INDIVIDUAL
IS RECUSED FROM THE VOTING PROCESS RELATING TO THE CONFLICT.

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

THE BOARD CHAIR AND CHAIR OF THE PERSONNEL COMMITTEE ANNUALLY REVIEW
THE EXECUTIVE DIRECTOR'S PERFORMANCE, PERFORM INDEPENDENT ANALYSIS OF
COMPARABLE SALARIES, PRESENT FINDINGS AND GIVE RECOMMENDATIONS TO THE
EXECUTIVE COMMITTEE OF THE BOARD. THIS PROCESS WAS PERFORMED IN 2020
AND SUBSEQUENTLY IN 2021.

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

OTHER OFFICER COMPENSATION WAS REVIEWED BY THE EXECUTIVE DIRECTOR IN
2020 AND SUBSEQUENTLY IN 2021.

FORM 990, PART VI, SECTION C, LINE 19

THE ORGANIZATION WILL MAKE COPIES AVAILABLE UPON REQUEST. CONFLICT OF
INTEREST POLICIES AND FINANCIAL STATEMENTS ARE ALSO AVAILABLE ON THE
ORGANIZATION'S WEBSITE.

Name of the organization

AVENUES FOR JUSTICE, INC.

Employer identification number

13-3267496

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

=====

AVENUES FOR JUSTICE OPERATES A PROGRESSIVE DIVERSION PROGRAM FOR NYC COURT-INVOLVED AND AT-RISK YOUTH, AGES 13 TO 24, THROUGH ADAPTED HYBRID ONLINE AND ONSITE PROGRAMMING, AND 24/7 MENTORSHIP WITH COMMUNITY-BASED COURT ADVOCATES, THE ORGANIZATION ALLEVIATES AN OVERLOADED COURT SYSTEM WITH RELIABLE ALTERNATIVES TO INCARCERATION. BY RECLAIMING THE LIVES OF YOUNG ADULTS, AFJ MAKES THE CITY SAFER FOR EVERYONE BY HALTING THE REVOLVING DOOR OF INCARCERATION AND REDUCING RECIDIVISM RATES FOR YOUNG ADULTS.

Name of the organization

Employer identification number

AVENUES FOR JUSTICE, INC.**13-3267496**

FORM 990, PART III - PROGRAM SERVICE

=====

LINE 4A, PROGRAM SERVICE

AVENUES FOR JUSTICE (AFJ) OPERATES PROGRAMS FOR TWO MAIN GROUPS OF PARTICIPANTS: 1) PRIOR TO TRIAL AND ADVOCATE TO A JUDGE THAT THEY SHOULD BE AT-RISK OF ENTERING THE SYSTEM. COURT-INVOLVED INCLUDES THREE SUB-GROUPS OF PARTICIPANTS: A) AFJ'S SIGNATURE LONG-TERM COURT ADVOCACY PROGRAM (COURT ADVOCACY PROGRAM FOR YOUNGER PARTICIPANTS WHOSE CASES ARE IN THE NYC FAMILY COURT (PARTICIPANTS WHO ARE INCARCERATED (COURT-INVOLVED AND AT-RISK PROGRAMS ARE PROVIDED ONLINE AND IN PERSON THROUGH TWO COMMUNITY CENTERS IN THE LOWER EAST SIDE AND HARLEM AND AT AFJ'S HEADQUARTERS INSIDE THE MANHATTAN CRIMINAL COURTHOUSE. ALL PARTICIPANTS RECEIVE HIRE UP SERVICES FOR JOB TRAINING, COMMUNICATIONS/CIVICS, LIFE SKILLS, MENTAL HEALTH, CASE MANAGEMENT, AND EDUCATIONAL SUPPORT. IN ADDITION, COURT-INVOLVED PARTICIPANTS RECEIVE COURT ADVOCACY SERVICES WITH INTENSIVE MENTORING. AFJ ALSO PROVIDES REFERRALS TO THIRD PARTY SPECIALISTS FOR ALL PARTICIPANTS WHEN NEEDED. DURING 2021, AFJ SERVED 257 PARTICIPANTS IN THE COURT-INVOLVED PROGRAM: 191 WERE IN THE LONG-TERM COURT ADVOCACY PROGRAM, 51 WERE IN THE FAMILY COURT DIVERSION PROGRAM, AND 15 WERE RE-ENTRY. ONE HUNDRED FORTY-FOUR WERE SERVED THROUGH THE LOWER EAST SIDE SITE AND 113 WERE SERVED THROUGH THE HARLEM SITE. DURING 2021, AFJ ALSO SERVED 58 AT-RISK PARTICIPANTS ONLINE AND AT ITS LOWER EAST SIDE (48) AND HARLEM (10) LOCATIONS. ADDITIONALLY, AFJ PROVIDED 73 PARTICIPANTS WITH REFERRALS AND OTHER SHORT-TERM ASSISTANCE.

LINE 4B, PROGRAM SERVICE

HIRE UP TRAINING, LIFE SKILLS, EDUCATION AND MENTAL HEALTH: AFJ LAUNCHED HIRE UP DURING THE 2020 QUARANTINE, AND BY 2021 WE BEGAN SEEING A CORRELATION BETWEEN OUR HIRE UP PROGRAMS LISTED BELOW AND OUR PARTICIPANTS GAINING EMPLOYMENT:

22% OF THOSE HIRED WERE DIGITAL LITERACY STUDENTS;

15% WERE OSHA STUDENTS;

52% WERE IN JOB READINESS WORKSHOPS;

15% WERE HIRED BY AFJ'S CORPORATE PARTNERS. AND EXPANDED IN 2021 TO INCLUDE:

EXPANDED AS OF 2021 TO WEEKLY - JOB READINESS AND FINANCIAL LITERACY WORKSHOPS LED BY CORPORATE PARTNERS: VIA HYBRID PLATFORMS, CORPORATE PARTNERS PROVIDE JOB PREPARATION AND

Name of the organization

Employer identification number

AVENUES FOR JUSTICE, INC.13-3267496

FORM 990, PART III - PROGRAM SERVICE

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FINANCIAL LITERACY TRAINING TWO TIMES PER WEEK, WITH MOCK INTERVIEWS; RESUME WRITING; BASICS OF BUDGETING, BANK AND CREDIT ACCOUNTS; DRESS FOR SUCCESS; AND MENTORING. THE PROGRAM INCLUDES MONTHLY GUEST SPEAKERS WHO ARE SUCCESSFUL IN UNCONVENTIONAL CAREERS AND JOB STRUCTURES (WORK FOR HIRE, FREELANCE, PROJECT-BASED WORK) TO EXPAND THE IDEA OF WHAT A CAREER CAN BE. CURRENT PARTNERS ARE FIRST REPUBLIC, CITY NATIONAL BANK, AND JUNIOR LEAGUE OF NY.

EXPANDED 2021 - DIGITAL LITERACY WITH CERTIFICATION: AFJ PURCHASED SOFTWARE WITH 70 LEVELS OF SELF-PACED STUDY, WITH CERTIFICATION AVAILABLE AT EACH LEVEL, SUPPLEMENTED BY GROUP INSTRUCTION AND TESTING LED BY OUR COURT ADVOCATES.

EXPANDED 2021 - OSHA 40-HOUR CONSTRUCTION SAFETY WITH CERTIFICATION: AFJ TRANSITIONED FROM SELF-PACED SOFTWARE TO PROVIDING GROUP INSTRUCTION AT OUR CENTERS, QUICKLY RESULTING IN AN INCREASE OF 1 CERTIFICATION TO 13, WITH 4 DIRECTLY RELATED JOB PLACEMENTS.

EXPANDED 2021, CONTINUING 2022 - LEGAL RIGHTS & RESPONSIBILITIES: INCREASED TO WEEKLY TO HELP PARTICIPANTS UNDERSTAND THEIR OWN COURT CASES AND AVOID ARRESTS IN OVER POLICED SITUATIONS AND COMMUNITIES.

NEW 2021 TO CONTINUE 2022 - HOST SITE FOR NYC SUMMER YOUTH EMPLOYMENT PROGRAM (SYEP): IN BOTH 2021 AND 2022, THE CITY HAS SELECTED AFJ TO HOST THE SUMMER YOUTH EMPLOYMENT PROGRAM. FOR BOTH YEARS, AVENUES FOR JUSTICE HAS DESIGNED A UNIQUE PROGRAM THAT OFFERS 150-HOUR SUBSIDIZED SALARIES FOR TRAINING IN MEDIA AND VIDEOGRAPHY AT OUR CENTERS, AS WELL AS SYEP'S TRADITIONAL EMPLOYMENT PROGRAM.

NEW IN 2021 - CIVICS AND LEGAL RIGHTS: PARTICIPANTS HAVE WEEKLY WORKSHOPS ON THEIR RIGHTS AND RESPONSIBILITIES IN THE LEGAL SYSTEM, AND ALSO SESSIONS ON COMMUNITY AND JUSTICE ISSUES.

NEW IN 2021 - COMMUNICATIONS TRAINING: IN 2021 AVENUES FOR JUSTICE BEGAN COMBINING SEVERAL WORKSHOPS TO CREATE COMMUNICATIONS TRAINING IN PROFESSIONAL LEVEL SOCIAL MEDIA AND OTHER MEDIA, DIGITAL LITERACY AND CIVICS. PARTICIPANTS ALSO MEET WITH ELECTED OFFICIALS FOR Q&A SESSIONS AND ASSIST WITH AFJ'S PUBLIC MESSAGING. 25 PARTICIPANTS/YR.

Name of the organization

Employer identification number

AVENUES FOR JUSTICE, INC.13-3267496

FORM 990, PART III - PROGRAM SERVICE

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NEW IN 2021 - MENTAL HEALTH: PARTICIPANTS LEARN COPING SKILLS, ANGER MANAGEMENT, VIOLENCE AND GANG-PREVENTION, WITH ACCESS TO PSYCHOTHERAPIST-LED GROUP THERAPY SESSIONS, AND ART THERAPY.

NEW - HELD 2021 ONLY - ENTREPRENEURSHIP: IN 2021, SLICKDEALS LED AN 8-WEEK WORKSHOP SERIES TEACHING 19 PARTICIPANTS TO PLAN, DESIGN AND IMPLEMENT AN ONLINE STORE AT REDBUBBLE.

MENTORING: MENTORING IS AVAILABLE TO PARTICIPANTS AND THEIR FAMILIES 24/7, AS WELL AS REFERRALS TO OTHER NEEDED SERVICES INCLUDING SUBSTANCE ABUSE RECOVERY.

EDUCATION: AFJ MAINTAINS A BANK OF 60 VOLUNTEER TUTORS WHILE AFJ COURT ADVOCATES STAY IN TOUCH WITH SCHOOL STAFF TO ENSURE PARTICIPANTS ARE SUCCEEDING AT THEIR STUDIES AND RUN WORKSHOPS TO GUIDE THEM TO COLLEGE. IN 2021, GOLDMAN SACHS ALSO PROVIDED A WEEKLONG STEM BOOT CAMP FOR INSTRUCTION IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH.

Avenues for Justice, Inc.

Independent Auditor's Report and Financial Statements

December 31, 2021 and 2020

Avenues for Justice, Inc.
December 31, 2021 and 2020

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Independent Auditor's Report

Board of Directors
Avenues for Justice, Inc.
New York, New York

Opinion

We have audited the financial statements of Avenues for Justice, Inc., which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Avenues for Justice, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Avenues for Justice, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Avenues for Justice, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Avenues for Justice, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

FORVIS, LLP

(Formerly **BKD**, LLP)

New York, New York
August 16, 2022

Avenues for Justice, Inc.
Statements of Financial Position
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 834,364	\$ 646,114
Investments	1,627,681	1,420,181
Contributions receivable, due within one year	164,056	234,641
Prepaid expenses and other assets	<u>30,803</u>	<u>30,734</u>
Total current assets	2,656,904	2,331,670
Security deposit	14,850	14,850
Property and equipment, net	<u>242,205</u>	<u>325,790</u>
Total assets	<u><u>\$ 2,913,959</u></u>	<u><u>\$ 2,672,310</u></u>
Liabilities and Net Assets		
Current Liabilities		
Accounts and accrued expenses payable	\$ 30,509	\$ 26,036
Accrued salaries and vacations payable	<u>34,733</u>	<u>44,704</u>
Total current liabilities	65,242	70,740
Deferred rent	<u>11,491</u>	<u>7,866</u>
Total liabilities	<u>76,733</u>	<u>78,606</u>
Net Assets		
Without donor restrictions		
Undesignated	2,570,021	2,222,914
Invested in property and equipment	<u>242,205</u>	<u>325,790</u>
Total net assets without donor restrictions	2,812,226	2,548,704
With donor restrictions	<u>25,000</u>	<u>45,000</u>
Total net assets	<u>2,837,226</u>	<u>2,593,704</u>
Total liabilities and net assets	<u><u>\$ 2,913,959</u></u>	<u><u>\$ 2,672,310</u></u>

Avenues for Justice, Inc.
Statements of Activities
Years Ended December 31, 2021 and 2020

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Other Support						
Individuals	\$ 486,708	\$ -	\$ 486,708	\$ 513,797	\$ 20,000	\$ 533,797
Foundations	1,109,790	25,000	1,134,790	1,193,120	25,000	1,218,120
Special events	\$ 267,607			\$ 167,991		
Less direct costs of special events	(34,427)			(23,364)		
Net revenues from special events	233,180	-	233,180	144,627	-	144,627
Government grants	268,872	-	268,872	227,500	-	227,500
Net investment return	44,377	-	44,377	1,823	-	1,823
In-kind contributions	32,554	-	32,554	30,380	-	30,380
Net assets released from restrictions	45,000	(45,000)	-	-	-	-
Total revenues, gains and, other support	2,220,481	(20,000)	2,200,481	2,111,247	45,000	2,156,247
Expenses						
Program services						
Court advocacy	1,136,905	-	1,136,905	1,129,404	-	1,129,404
Community services	518,756	-	518,756	426,512	-	426,512
Total program services	1,655,661	-	1,655,661	1,555,916	-	1,555,916
Supportive services						
Management and general	211,048	-	211,048	253,678	-	253,678
Fundraising	90,250	-	90,250	74,665	-	74,665
Total expenses	1,956,959	-	1,956,959	1,884,259	-	1,884,259
Change in Net Assets	263,522	(20,000)	243,522	226,988	45,000	271,988
Net Assets, Beginning of Year	2,548,704	45,000	2,593,704	2,321,716	-	2,321,716
Net Assets, End of Year	\$ 2,812,226	\$ 25,000	\$ 2,837,226	\$ 2,548,704	\$ 45,000	\$ 2,593,704

Avenues for Justice, Inc.
Statements of Functional Expenses
Years Ended December 31, 2021 and 2020

	2021							
	Program Services			Supporting Services				Total Expenses
	Court Advocacy	Community Services	Total	Management and General	Fundraising	Direct Costs of Special Events	Total	
Salaries	\$ 597,950	\$ 252,234	\$ 850,184	\$ 48,223	\$ -	\$ -	\$ 48,223	\$ 898,407
Employee health and retirement benefits	113,269	47,779	161,048	9,134	-	-	9,134	170,182
Payroll taxes	46,232	19,502	65,734	3,729	-	-	3,729	69,463
Total salaries and related expenses	757,451	319,515	1,076,966	61,086	-	-	61,086	1,138,052
Professional fees and contract service payments	67,126	-	67,126	15,355	70,500	-	85,855	152,981
Supplies	6,373	2,549	8,922	883	10,858	-	11,741	20,663
Rent	-	62,779	62,779	26,100	-	-	26,100	88,879
Telephone	27,645	-	27,645	3,072	-	-	3,072	30,717
Utilities	-	23,908	23,908	-	-	-	-	23,908
Postage	5,038	-	5,038	630	687	-	1,317	6,355
Travel and conferences	1,625	-	1,625	-	-	-	-	1,625
Direct assistance to clients	119,288	-	119,288	-	-	-	-	119,288
Bookkeeping and payroll services	-	-	-	69,051	-	-	69,051	69,051
Printing and publications	2,064	1,835	3,899	688	-	-	688	4,587
Insurance	13,517	29,287	42,804	2,253	5,400	-	7,653	50,457
Repairs and maintenance	95,897	4,979	100,876	-	-	-	-	100,876
Catering and facility rental	-	-	-	-	-	34,427	34,427	34,427
In-kind	21,667	9,140	30,807	1,747	-	-	1,747	32,554
Depreciation and amortization	18,504	64,764	83,268	9,252	-	-	9,252	92,520
Office expenses	-	-	-	17,201	-	-	17,201	17,201
Miscellaneous	710	-	710	3,730	2,805	-	6,535	7,245
Total expenses	1,136,905	518,756	1,655,661	211,048	90,250	34,427	335,725	1,991,386
Less expenses deducted from revenues on the statements of activities								
Direct costs of special events	-	-	-	-	-	(34,427)	(34,427)	(34,427)
Total expenses reported by function on the statements of activities	<u>\$ 1,136,905</u>	<u>\$ 518,756</u>	<u>\$ 1,655,661</u>	<u>\$ 211,048</u>	<u>\$ 90,250</u>	<u>\$ -</u>	<u>\$ 301,298</u>	<u>\$ 1,956,959</u>

Avenues for Justice, Inc.
Statements of Functional Expenses (Continued)
Years Ended December 31, 2021 and 2020

	2020							
	Program Services			Supporting Services				Total Expenses
	Court Advocacy	Community Services	Total	Management and General	Fundraising	Direct Costs of Special Events	Total	
Salaries	\$ 620,951	\$ 176,395	\$ 797,346	\$ 54,716	\$ -	\$ -	\$ 54,716	\$ 852,062
Employee health and retirement benefits	152,118	43,212	195,330	13,404	-	-	13,404	208,734
Payroll taxes	44,719	12,703	57,422	3,941	-	-	3,941	61,363
Total salaries and related expenses	817,788	232,310	1,050,098	72,061	-	-	72,061	1,122,159
Professional fees and contract service payments	35,063	-	35,063	28,479	62,920	-	91,399	126,462
Supplies	8,739	3,610	12,349	2,704	6,207	-	8,911	21,260
Rent	-	64,939	64,939	26,200	-	-	26,200	91,139
Telephone	27,153	-	27,153	3,017	-	-	3,017	30,170
Utilities	-	24,902	24,902	-	-	-	-	24,902
Postage	2,871	-	2,871	359	416	-	775	3,646
Travel and conferences	97	-	97	-	272	-	272	369
Direct assistance to clients	133,411	-	133,411	-	-	-	-	133,411
Bookkeeping and payroll services	-	-	-	66,450	-	-	66,450	66,450
Printing and publications	2,409	2,142	4,551	803	-	-	803	5,354
Insurance	11,275	24,429	35,704	1,879	4,850	-	6,729	42,433
Repairs and maintenance	49,274	2,986	52,260	-	-	-	-	52,260
Catering and facility rental	-	-	-	-	-	23,364	23,364	23,364
In-kind	22,140	6,289	28,429	1,951	-	-	1,951	30,380
Depreciation and amortization	18,544	64,905	83,449	9,272	-	-	9,272	92,721
Office expenses	-	-	-	38,111	-	-	38,111	38,111
Miscellaneous	640	-	640	2,392	-	-	2,392	3,032
Total expenses	1,129,404	426,512	1,555,916	253,678	74,665	23,364	351,707	1,907,623
Less expenses deducted from revenues on the statements of activities								
Direct costs of special events	-	-	-	-	-	(23,364)	(23,364)	(23,364)
Total expenses reported by function on the statements of activities	<u>\$ 1,129,404</u>	<u>\$ 426,512</u>	<u>\$ 1,555,916</u>	<u>\$ 253,678</u>	<u>\$ 74,665</u>	<u>\$ -</u>	<u>\$ 328,343</u>	<u>\$ 1,884,259</u>

Avenues for Justice, Inc.
Statements of Cash Flows
Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating Activities		
Change in net assets	\$ 243,522	\$ 271,988
Items not requiring (providing) operating cash flows		
Depreciation and amortization	92,520	92,721
Net realized and unrealized (gains) losses on investments	(25,368)	25,996
Changes in		
Contributions receivable	70,585	75,870
Government grants receivable	-	40,000
Prepaid expenses and other assets	(69)	(4,019)
Accounts and accrued expenses payable	4,473	4,557
Accrued salaries and vacations payable	(9,971)	(10,114)
Deferred rent	3,625	2,683
	<u>379,317</u>	<u>499,682</u>
Net cash provided by operating activities		
	<u>379,317</u>	<u>499,682</u>
Investing Activities		
Purchase of property and equipment	(8,935)	(10,032)
Purchase of investments	(186,559)	(243,799)
Proceeds from sale of investments	4,427	174,037
	<u>(191,067)</u>	<u>(79,794)</u>
Net cash used in investing activities		
	<u>(191,067)</u>	<u>(79,794)</u>
Net Increase in Cash and Cash Equivalents	188,250	419,888
Cash and Cash Equivalents, Beginning of Year	<u>646,114</u>	<u>226,226</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 834,364</u></u>	<u><u>\$ 646,114</u></u>

Avenues for Justice, Inc.

Notes to Financial Statements

December 31, 2021 and 2020

Note 1: Nature of Organization and Summary of Significant Accounting Policies

As one of the first Alternative to Incarceration (ATI) programs for youth in the country, for 40+ years, Avenues for Justice, Inc. (AFJ) has diverted thousands of African American and Hispanic youth and young adults, ages 13 to 24, across New York City from a punitive criminal justice system to a supportive program designed to help them avoid future crime and lead successful lives. AFJ's key program is ongoing court advocacy to prevent court-involved youth from being incarcerated. AFJ then provides multiple programs for job training, educational success and mental health wellness to these Participants and to those at-risk of involvement in the criminal justice system. In 2021, only 5% of our court-involved Participants were reconvicted of a new crime within three years of enrolling in our program.

AFJ was incorporated in 1979 following several years of service led by Lower East Side residents, Robert Siegal and Angel Rodriguez, and has been continuously Hispanic led for over 40 years by Co-founder and Executive Director, Angel Rodriguez. 100% of AFJ's Participants and 77% of AFJ's staff are African American or Hispanic.

Who We Serve

AFJ serves youth and young adults across New York City, ages 13 to 24, in these categories:

- 1. Court-Involved:** Includes Alternative to Incarceration (ATI), Diversion (short-term ATI for younger Participants in Family Court), and Re-entry.
- 2. At-Risk:** AFJ's doors are always open to any youth in need for long-term engagement or short-term assistance and referrals.

Program Locations: AFJ serves youth across New York City both online and also onsite at Community Centers in underserved areas in New York City where many of Participants live, providing community-based safe spaces for services. Many of AFJ's Court Advocates are life-long residents of those very communities and know them well, including how to enlist local volunteers, businesses, and resources to support AFJ's Participants. In turn, the communities know and trust AFJ with their young people.

- 1. Headquarters inside Manhattan Criminal Courthouse:** AFJ maintains headquarters inside the Manhattan Criminal Courthouse so that staff can respond quickly when youth and young adults enter for a court date.
- 2. Robert Siegal Community Center – Lower East Side:** Our flagship site has served Participants continuously since the 1980s. In 2022, New York City Council and Community Board 3 co-named the block, "Avenues for Justice Way".
- 3. Harlem Community Center:** In the 1990s, AFJ replicated its program to more easily serve Participants across Upper Manhattan, Harlem, and Washington Heights.
- 4. Program can also be accessed via a hybrid in-person and virtual platform.**

Avenues for Justice, Inc.

Notes to Financial Statements

December 31, 2021 and 2020

Programs

Court Advocacy: By basing our headquarters inside the Manhattan Criminal Courthouse, staff can respond quickly when youth and young adults enter for a court date, assess their needs prior to trial and advocate to a judge that they be mandated to AFJ's services instead of detention or prison. Participants are then assigned to one of AFJ's Community Centers in Harlem or the Lower East Side for our wraparound HIRE UP services, which are also available online via a hybrid platform. Court Advocates stay on call 24/7 to mentor both the Participants and their families, and handle crises as they arise. The Court Advocate collaborates with each Participant to co-create a comprehensive Individual Action Plan. The Individual Action Plan does not address a crime. It addresses a person with a specific set of needs, risks and strengths and, therefore, is more likely to succeed in preventing future crime and changing behavior than a uniform approach. Further, when possible, the Individual Action Plan addresses and enlists the participant's family as well.

Wraparound HIRE UP Services: At AFJ's community centers, and also online, Participants access mentoring, case management, and workshops for digital literacy with certification, OSHA construction safety, job readiness and financial literacy led by Corporate partners, Legal Rights and Responsibilities to help them avoid re-arrests, mental health wellness that includes Art Therapy and both group and individual sessions, and communications training in social media, videography, and other media. AFJ also works with Participants to assist them with reenrolling and graduating from school, matching them up with our bank of 60 volunteers, including tutors.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

AFJ considers all liquid investments with original maturities of three months or less to be cash equivalents. Uninvested cash and cash equivalents included in investment accounts are not considered to be cash and cash equivalents. At December 31, 2021 and 2020, cash equivalents consisted primarily of money market accounts.

At December 31, 2021, AFJ's cash accounts exceeded federally insured limits by approximately \$366,000.

Investments and Net Investment Return

AFJ measures securities at fair value.

Avenues for Justice, Inc.

Notes to Financial Statements

December 31, 2021 and 2020

Investment return includes dividend, interest and other investment income; realized and unrealized gains and losses on investments carried at fair value; and realized gains and losses on other investments, less external and direct internal investment expenses. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method. Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restrictions. Other investment return is reflected in the statements of activities with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

Investments have been classified as current based on the availability of these investments to fund current operations as needed.

Property and Equipment

Property and equipment costing in excess of \$1,000 with estimated useful lives of greater than one year are stated at cost, less accumulated depreciation and amortization. Depreciation is provided on the straight-line method over the estimated useful lives of the assets. Amortization of leasehold improvements is provided on the straight-line method over the lesser of the term of the lease or their estimated useful lives.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Building	40 years
Building improvements	20 years
Equipment	3-6 years
Leasehold improvements	4 years

Long-Lived Asset Impairment

AFJ evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended December 31, 2021 and 2020.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions. Undesignated fund net assets also includes funds budgeted for capital expansion and renovation projects in the Lower East Side and Harlem.

Avenues for Justice, Inc.

Notes to Financial Statements

December 31, 2021 and 2020

Net assets with donor restrictions are subject to donor restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Income Taxes

AFJ is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, AFJ is subject to federal income tax on any unrelated business taxable income.

AFJ files tax returns in the U.S. federal jurisdiction.

Contributions

Contributions are provided to AFJ either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on AFJ overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, <i>i.e.</i> , the donor-imposed barrier is met
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift – cash and other assets	Fair value
Received at date of gift – property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

When a donor-stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment and other long-lived assets are reported when those assets are placed in service.

Avenues for Justice, Inc.

Notes to Financial Statements

December 31, 2021 and 2020

Gifts and investment income that are originally restricted by the donor and for which the restriction is met in the same time period are recorded as revenue without donor restrictions.

Conditional contributions having donor stipulations which are satisfied in the period the gift is received are recorded as revenue and net assets without donor restrictions.

As of December 31, 2021, AFJ had \$70,000 of conditional contributions pertaining to a contribution whose conditions had not yet been met to recruit a specific number of young people to AFJ's program.

Special Events

AFJ conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event. All proceeds received are recorded as special events revenue in the accompanying statements of activities.

In-Kind Contributions

In addition to receiving cash contributions, AFJ receives in-kind contribution of space. It is the policy of AFJ to record the estimated fair value of certain in-kind donations as an expense in its financial statements, and similarly increase contribution revenue by the same amount. For the years ended December 31, 2021 and 2020, \$32,554 and \$30,380, respectively, were received in in-kind contributions.

Rent Expense

Rent expense is recorded on the straight-line basis over the term of the lease.

Functional Expenses

The costs of providing AFJ's services have been summarized on a functional basis. The costs of providing services have been summarized on a functional basis in the statements of activities. Certain costs have been allocated among the programs and supporting services benefited based on actual expenditures, estimated time spent and other methods.

Revisions

Certain immaterial revisions have been made to the 2020 presentation of deferred rent to reflect it as a long-term liability on the statement of financial position. In addition, the 2020 purchases and sales of investments have been adjusted to omit certain transactions on cash accounts. As a result, purchases and sales have both been reduced by \$1,847,465. These revisions had no effect on the change in net assets.

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Note 2: Revenue from Contracts with Special Event Attendees

Special Events Revenue

Revenue from special events is reported at the amount that reflects the consideration to which AFJ expects to be entitled in exchange for the direct cost of the benefits received by the participant at the event.

Performance Obligations and Transaction Price Allocated to Remaining Performance Obligations

Performance obligations are determined based on the nature of the services provided by AFJ.

Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to donors at a single point in time and AFJ does not believe it is required to provide additional goods or services related to that sale.

Transaction Price

AFJ determines the transaction price based on standard charges for goods and services provided.

For the years ended December 31, 2021 and 2020, AFJ recognized revenue of \$45,000 and \$22,669, respectively, from goods and services that transfer to the attendee over time.

Note 3: Fair Value Measurements and Disclosures

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. The hierarchy comprises three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and that are significant to the fair value of the assets

The following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of financial position, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2021 and 2020.

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Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while AFJ believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Recurring Measurements

The following tables present the fair value measurements of assets recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2021 and 2020:

	2021		
	Level 1	Level 2	Total
Mutual funds			
Small cap	\$ 4,252	\$ -	\$ 4,252
Large cap	67,212	-	67,212
Foreign	19,371	-	19,371
Emerging markets	5,881	-	5,881
Real assets	15,120	-	15,120
Alternatives	8,846	-	8,846
Hedge funds	66,830	-	66,830
REITS	2,404	-	2,404
Total mutual funds	189,916	-	189,916
Fixed income	-	251,347	251,347
Total investments reported on the fair value hierarchy	<u>\$ 189,916</u>	<u>\$ 251,347</u>	441,263
Cash and cash equivalents			<u>1,186,418</u>
Total investments			<u>\$ 1,627,681</u>

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	2020		
	Level 1	Level 2	Total
Mutual funds			
Small cap	\$ 3,774	\$ -	\$ 3,774
Large cap	49,243	-	49,243
Foreign	17,562	-	17,562
Emerging markets	5,752	-	5,752
Real assets	18,968	-	18,968
Alternatives	5,734	-	5,734
Hedge funds	55,204	-	55,204
REITS	3,336	-	3,336
Total mutual funds	159,573	-	159,573
Fixed income	-	258,074	258,074
Total investments reported on the fair value hierarchy	\$ 159,573	\$ 258,074	417,647
Cash and cash equivalents			1,002,534
Total investments			\$ 1,420,181

Note 4: Property and Equipment

Property and equipment at December 31, 2021 and 2020 consist of:

	2021	2020
Land	\$ 20,000	\$ 20,000
Building	301,211	301,211
Building improvements	464,644	464,644
Equipment	164,639	155,704
Leasehold improvements	<u>469,518</u>	<u>469,518</u>
	1,420,012	1,411,077
Accumulated depreciation and amortization	<u>(1,177,807)</u>	<u>(1,085,287)</u>
	<u>\$ 242,205</u>	<u>\$ 325,790</u>

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Note 5: Net Assets with Donor Restrictions

Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31, 2021 and 2020 are restricted for the following purposes or periods:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purpose		
Long-term survey follow-up	\$ -	\$ 20,000
Subject to the passage of time	<u>25,000</u>	<u>25,000</u>
	<u>\$ 25,000</u>	<u>\$ 45,000</u>

Net Assets Released from Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

	<u>2021</u>	<u>2020</u>
Long-term survey follow-up	\$ 20,000	\$ -
Time restrictions	<u>25,000</u>	<u>-</u>
	<u>\$ 45,000</u>	<u>\$ -</u>

Note 6: Paycheck Protection Program (PPP) Loan

On March 27, 2020, President Trump signed into law the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act). AFJ and has elected to account for the funding as a conditional contribution by applying Accounting Standards Codification Topic 958-605, *Revenue Recognition*. Revenue is recognized when conditions are met, which include meeting FTE and salary reduction requirements and incurring eligible expenditures. Paycheck Protection Program (PPP) loans are subject to audit and acceptance by the U.S. Department of Treasury, Small Business Administration (SBA), or lender; as a result of such audit, adjustments could be required to the recognition of revenue. On April 25, 2020 AFJ received a loan in the amount of \$175,000 pursuant to the PPP. On January 11, 2021, the SBA authorized full forgiveness of AFJ's first loan. The full amount of the loan was recognized into revenue during 2020.

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On December 27, 2020, the *Consolidated Appropriations Act of 2021* was signed into law and, among other things, established a new “Second Draw” Paycheck Protection Program. On February 9, 2021, AFJ received a second PPP loan of \$195,772 pursuant to the Paycheck Protection Program Second Draw. On December 12, 2021, AFJ’s Second Draw PPP loan of \$195,772 was approved for full forgiveness and therefore was recognized into revenue during 2021.

Note 7: Pension

AFJ has a 401(k) defined contribution retirement plan which covers all eligible full-time and part-time employees. Pension expense was \$22,185 and \$23,482 for 2021 and 2020, respectively.

Note 8: Operating Lease

AFJ entered into a lease agreement for the East Harlem Community Center. The lease was renewed in June 2018 and extended the original lease beginning on December 1, 2018 and ending on November 30, 2023. Lease incentives received by AFJ, such as free rent periods, and escalating rent provisions are deferred and amortized on a straight-line basis over the term of the lease agreement and are recorded as a reduction of rent expense. AFJ also has a lease agreement in 2020 with a landlord that was agreed to on a month-to-month basis. Rent expense for the years ended December 31, 2021 and 2020 were \$88,879 and \$91,139, respectively.

Future minimum lease payments are as follows:

<u>Year</u>	<u>Payment</u>
2022	\$ 67,336
2023	<u>63,981</u>
	<u>\$ 131,317</u>

Note 9: Line of Credit

AFJ obtained a \$500,000 line of credit from First Republic Bank in March 2018 that is secured by all the investments of AFJ. Interest is accrued at the Variable Rate, which was 3.25% at both December 31, 2021 and 2020. The line of credit was set to expire in April 2022 and was subsequently extended until April 2023. As of December 31, 2021 and 2020, there was no balance outstanding.

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Note 10: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31, 2021 and 2020, comprise the following:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end		
Cash and cash equivalents	\$ 834,364	\$ 646,114
Investments	1,627,681	1,420,181
Contributions receivable, due within one year	<u>164,056</u>	<u>234,641</u>
Total financial assets	2,626,101	2,300,936
Less funds with donor restrictions	<u>(25,000)</u>	<u>(45,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,601,101</u>	<u>\$ 2,255,936</u>

AFJ manages its liquidity following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term expenditures and operating needs and maintaining sufficient liquidity to provide reasonable assurance that any long-term obligations will be discharged. AFJ monitors liquidity and cash flows on an ongoing basis to ensure an appropriate amount of cash and cash equivalents are available to meet current claim payment and expenditure needs. AFJ maintains cash balances to cover all current liabilities and invests in investments which can be easily converted to cash if necessary. AFJ also has a line of credit available for any unanticipated liquidity needs.

Note 11: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Contributions

Approximately, 30% and 33% of all contributions were received from one donor in 2021 and 2020, respectively.

Investments

AFJ invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment 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 accompanying statements of financial position.

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Note 12: Subsequent Events

Subsequent events have been evaluated through August 16, 2022, which is the date the financial statements were available to be issued.

Note 13: Future Changes in Accounting Principles

Accounting for Leases

The Financial Accounting Standards Board amended its standard related to the accounting for leases. Under the new standard, lessees will now be required to recognize substantially all leases on the statements of financial position as both a right-of-use asset and a liability. The standard has two types of leases for statements of activities recognition purposes: operating leases and finance leases. Operating leases will result in the recognition of a single lease expense on a straight-line basis over the lease term similar to the treatment for operating leases under existing standards. Finance leases will result in an accelerated expense similar to the accounting for capital leases under existing standards. The determination of lease classification as operating or finance will be done in a manner similar to existing standards. The new standard also contains amended guidance regarding the identification of embedded leases in service contracts and the identification of lease and nonlease components in an arrangement. The new standard is effective for annual periods beginning after December 15, 2021 and any interim periods within annual reporting periods that begin after December 15, 2022.