

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**

**FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2020**



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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Court Appointed Special Advocates of Mercer County, Inc.  
Ewing, New Jersey

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Court Appointed Special Advocates of Mercer County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020 and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

Board of Directors  
Court Appointed Special Advocates of Mercer County, Inc.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Court Appointed Special Advocates of Mercer County, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2021, on our consideration of Court Appointed Special Advocates of Mercer County, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Court Appointed Special Advocates of Mercer County, Inc.'s internal control over financial reporting and compliance.

*J. Miller & Associates, LLC*

**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
January 22, 2021

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2020**

**ASSETS**

Cash and cash equivalents	\$	414,805
Grants and other receivable		168,067
Prepaid expenses		20,599
Investments		6,384
Property and equipment, net		<u>297,408</u>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>907,263</u></b>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Accounts payable	\$	4,533
Accrued payroll		31,373
PPP loan payable		147,860
Loan payable		<u>120,366</u>

<b>TOTAL LIABILITIES</b>		<u>304,132</u>
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**NET ASSETS**

Without donor restrictions		590,631
With donor restrictions		<u>12,500</u>

<b>TOTAL NET ASSETS</b>		<u>603,131</u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b><u>907,263</u></b>
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**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUE AND SUPPORT</b>			
Government grants	\$ 641,684	\$ -	\$ 641,684
Foundation and corporate grants	117,000	12,500	129,500
Contributions	85,733	-	85,733
Special events	80,099	-	80,099
Contributed services	329,367	-	329,367
Investment income	2,877	-	2,877
Net assets released from donor restrictions	15,000	(15,000)	-
Total Revenue and Support	1,271,760	(2,500)	1,269,260
<b>EXPENSES</b>			
Program	1,113,743	-	1,113,743
Management and general	119,489	-	119,489
Fundraising	83,974	-	83,974
Total Expenses	1,317,206	-	1,317,206
Change in Net Assets	(45,446)	(2,500)	(47,946)
Net Assets, Beginning of Year	<u>636,077</u>	<u>15,000</u>	<u>651,077</u>
Net Assets, End of Year	<u>\$ 590,631</u>	<u>\$ 12,500</u>	<u>\$ 603,131</u>

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 586,799	\$ 16,957	\$ 43,750	\$ 647,506
Payroll taxes	66,203	1,913	4,936	73,052
Fringe benefits	45,974	938	5,668	52,580
Retirement expense	7,760	197	250	8,207
Total salaries and related expenses	706,736	20,005	54,604	781,345
Advertising	12,576	-	-	12,576
Depreciation	-	10,604	-	10,604
Dues and subscriptions	-	9,172	-	9,172
Fundraising expenses	-	-	21,869	21,869
Insurance	7,404	3,046	129	10,579
Interest expense	5,460	700	840	7,000
Occupancy	40,460	2,295	2,754	45,509
Office supplies and equipment	2,323	1,289	-	3,612
Payroll and benefits administration fees	11,357	325	809	12,491
Printing	-	-	1,629	1,629
Professional fees	-	65,905	-	65,905
Telephone	7,048	904	1,084	9,036
Travel expense	3,598	-	-	3,598
Training	5,621	-	-	5,621
Valunteer advocate services	309,856	-	-	309,856
Other expenses	1,304	744	256	2,304
Bad debt expense	-	4,500	-	4,500
Total	<u>\$ 1,113,743</u>	<u>\$ 119,489</u>	<u>\$ 83,974</u>	<u>\$ 1,317,206</u>

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ (47,946)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	10,604
Unrealized (gain)/loss	(1,473)
Decrease (Increase) in Assets:	
Grants and contributions receivable	(34,114)
Prepaid expenses	(6,405)
Increase (Decrease) in liabilities:	
Accounts payable	(3,917)
Accrued payroll	2,573
Deferred revenue	(800)
	<u>(81,478)</u>
<b>Net cash used by operating activities</b>	<u>(81,478)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from loan payable	147,860
Payments on loan payable	(24,870)
	<u>122,990</u>
<b>Net cash provided by investing activities</b>	<u>122,990</u>

**NET INCREASE IN CASH** 41,512

Cash and cash equivalents - beginning of year 373,293

**CASH AND CASH EQUIVALENTS - END OF YEAR** \$ 414,805

**SUPPLEMENTAL DISCLOSURE:**

Interest paid \$ 7,000



**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 ORGANIZATION**

Court Appointed Special Advocates of Mercer County, Inc. (“CASA”) is a nonprofit corporation which trains community volunteers to advocate in court for children who have been removed from their homes due to abuse and/or neglect. The volunteers ensure that needed services and assistance are provided, while moving the child toward a safe and permanent home. The program recruits, screens, trains, and supervises the volunteers.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

CASA prepares its financial statements in accordance with accounting principles generally accepted in the United States of America which involve the application of the accrual basis of accounting; consequently, revenues and gains are recognized when earned and expenses and losses are recognized when incurred.

**Financial Statement Presentation**

To ensure the observance of limitations and restrictions on the use of resources available to CA

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions and may be used for any purpose in performing the primary objectives of CASA. These net assets may be used at the discretion of CASA’s management and the board of directors and are considered net assets without donor restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions or law. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. These donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

**Use of Estimates**

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

**Cash and Cash Equivalents**

CASA considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 2**                    **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Grants and Contracts Receivables**

Receivables consist of amounts incurred and billed under grants and contracts but not yet collected. CASA determines its allowance for uncollectible accounts by considering a number of factors, including the length of time receivables are past due. At June 30, 2020, no allowance was deemed warranted.

**Grants and Contracts**

CASA's programs are funded primarily under government grants on a cost reimbursement basis, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. CASA also receives other grants and contracts from nongovernmental agencies. Revenue is recognized when expenditures are incurred and/or service is provided in compliance with specific contract or grant provisions.

**Contributions**

Contributions received are recorded as without donor restrictions or with donor restrictions depending on the existence and/or nature of any donor restrictions. Donor-restricted support is reported as an increase in with donor restrictions. When a restriction expires, with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statement of activities as net assets released from restrictions.

**Property and Equipment**

Property and equipment acquired in excess of \$1,000 are recorded at cost, or if received as a gift, at fair value on the date of donation. Depreciation is computed on the straight-line basis over the estimated useful lives as follows:

<u>Description</u>	<u>Estimated Life</u>
Buildings and improvements	39 years
Furniture and equipment	5-7 years

**Investments**

Investments in equity securities with readily determinable fair values, and all investments in debt securities are reported at fair value, as determined by quoted market prices, with gains and losses included in the statement of activities. Investment income is recorded as earned.

**Functional Allocation of Expenses**

The costs of providing programs and activities have been summarized on a functional basis in the statements of activities and functional expenses. Expenses are directly charged to the program activities other than those that benefit multiple functions. Certain categories of expenses that are attributable to multiple functions have been allocation based on full-time equivalents.

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 2**            **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Advertising Costs**

Advertising costs are expensed as incurred. These costs totaled \$12,576 for the year ended June 30, 2020.

**Income Taxes**

CASA is a nonprofit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Accordingly, there is no provision for income taxes in the accompanying financial statements. CASA follows the accounting guidance for uncertain tax positions. CASA believes that it has appropriate support for any tax position taken and as such, does not have any uncertain tax positions that are material to the financial statements.

**Recent Accounting Pronouncements Not Yet Adopted**

**Revenue Recognition**

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, "Revenue from Contracts with Customers (Topic 606)," which outlined a single comprehensive model to use for accounting for revenue arising from customers and superseded nearly all existing accounting principles generally accepted in the United States of America ("GAAP") revenue recognition guidance, including industry-specific guidance. The core principle of the standard is that revenue is recognized when the transfer of goods or services to customers occurs in an amount that reflects the consideration to which the CASA expects to be entitled in exchange for those good or services. The standard requires significantly expanded disclosures about revenue recognition and is effective for fiscal years beginning after December 15, 2019. CASA is in the process of implementing the provisions of ASU 2014-09 and has not yet determined the impact on the financial statements.

**Leases**

In February 2016, the FASB issued ASU 2016-02 "Leases (Topic 842)." The primary objective of the standard is to increase transparency and comparability among organizations by requiring lessees to recognize lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The new standard clarifies the definition of a lease and causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset. The standard is effective for fiscal years beginning after December 15, 2020. Early adoption is permitted. CASA is currently evaluating the standard and its impact on the financial statements.

**NOTE 3**            **CONCENTRATIONS OF RISK**

A significant portion, approximately 68% of CASA's annual funding (excluding contributed services), is from New Jersey government sources. At June 30, 2020, \$167,572 is receivable from New Jersey government sources.

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 3            CONCENTRATIONS OF RISK (CONTINUED)**

CASA maintains its cash balances in multiple financial institutions. Accounts are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to \$250,000 per depositor. At various times during the year the bank balances may exceed the FDIC limit. As of June 30, 2020, CASA had no uninsured cash balances.

**NOTE 4            FAIR VALUE MEASUREMENTS**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Accounting standards set a framework for measuring fair value using a three-tier hierarchy based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or inputs (interest rates, currency exchange rates, commodity rates and yield curves) that are observable or corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Inputs that are not observable in the market and reflect management’s judgment about the assumptions that market participants would use in pricing the asset or liability.

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Assets:				
Equity security	<u>\$ 6,384</u>	<u>\$ 6,384</u>	<u>\$ -</u>	<u>\$ -</u>
Total assets measured at fair value	<u><u>\$ 6,384</u></u>	<u><u>\$ 6,384</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 5            PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at June 30, 2020:

Land	\$	34,511
Building and improvements		351,188
Furniture and equipment		12,799
		398,498
Less: Accumulated Depreciation		(101,090)
Total Property and Equipment, net	\$	297,408

Depreciation expense for the year ended June 30, 2020 was \$10,604.

**NOTE 6            LOAN PAYABLE**

CASA has a ten year note payable that is due in monthly installments of \$2,452. Interest is calculated at the rate of 4.75%. The note matures March 1, 2025 and is secured by the land, building and improvements. The balance of the note June 30, 2020 was \$120,366.

Minimum principal payments due for the next five years are as follows:

Year Ending June 30,	Amount
2021	\$ 23,937
2022	25,116
2023	26,353
2024	27,314
2025	17,646
	\$ 120,366

**NOTE 7            PAYCHECK PROTECTION PROGRAM LOAN**

On May 4, 2020, CASA obtained a Paycheck Protection Program (“PPP”) loan in the amount of \$147,860 from the U.S. Small Business Administration. Interest on the loan may be charged at 1%. PPP loans were authorized by Congress in an effort to aid entities during the pandemic. The loan is subject to forgiveness if CASA has sufficient payroll, utilities, and other specified expenses.

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 8            NET ASSETS WITH DONOR RESTRICTIONS**

Net assets released from donor restrictions totaled \$15,000 for the year ended June 30, 2020 which were subject to time restrictions.

**NOTE 9            CONTRIBUTED SERVICES**

The use of trained volunteers is important to the mission of CASA. The volunteers serve as advocates for the children. The volunteers undergo rigorous training of 32 hours before they can serve as an advocate. Volunteers work an estimated 10-12 hours each month. During the year ended June 30, 2020, volunteer hours totaled 10,420. This time had an estimated value of \$307,284 based on an average state wage for volunteers as determined by the Independent Sector.

CASA also received contributed services from CASA of New Jersey for accounting and other professional services in the amount of \$21,720 for the year ended June 30, 2020.

**NOTE 10          LEASE COMMITMENTS**

CASA has a lease for office space for its Mt. Holly, NJ location that extends through September 30, 2021. CASA has a monthly rental rate of \$1,880. For the year ended June 30, 2020, rent expense totaled \$22,560. Minimum lease payments for the next two years are as follows:

Year Ending June 30,	Amount
2021	\$ 22,560
2022	5,640
	\$ 28,200

**NOTE 11          RETIREMENT PLAN**

CASA maintains a 401(k) Profit Sharing Plan which essentially covers all full-time employees. An employee becomes eligible to make elective salary deferrals under the Plan after the completion of one month of service and attainment of the age of 21. Employees can defer up to the maximum amount of compensation under IRS guidelines. An employee becomes eligible for matching contributions after completing six months of service and 1,000 hours of work in the Plan year. Contributions to the Plan are at the rate of 3% of an employee's compensation. Total employer retirement contributions for the year ended June 30, 2020 were \$8,207.

**COURT APPOINTED SPECIAL ADVOCATES OF MERCER COUNTY, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 12      LIQUIDITY AND AVAILABILITY**

The following represents CASA's financial assets at June 30, 2020:

Financial assets, at year-end	
Cash and cash equivalents	\$    414,805
Grants and contributions receivable	<u>          168,067</u>
Total financial assets	582,872
Less amounts not available to be used in one year	<u>                          -</u>
Financial assets available to meet cash needs for general expenditure within one year	<u><u>          \$ 582,872</u></u>

CASA regularly monitors liquidity required to meet its operating needs and other contractual commitments, while striving to maximize the investment of its available funds. CASA typically maintains its financial assets in cash with a goal of having funds available when needed.

**NOTE 13      SUBSEQUENT EVENTS**

CASA has evaluated subsequent events through January 22, 2021 the date which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**





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

Independent Auditor's Report

Board of Directors  
Court Appointed Special Advocates of Mercer County, Inc.  
Ewing, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated statement of financial position of Court Appointed Special Advocates of Mercer County, Inc. ("CASA") as of June 30, 2020 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated November 30, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered CASA's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CASA's internal control. Accordingly, we do not express an opinion on the effectiveness of CASA's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CASA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*J. Miller & Associates, LLC*

**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
January 22, 2021