



SafeHaven of Tarrant County

**Financial Statements
with Compliance Reports and Supplemental Information
September 30, 2020 and 2019**

SafeHaven of Tarrant County

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Independent Auditors' Report

Board of Directors
SafeHaven of Tarrant County

Report on the Financial Statements

We have audited the accompanying financial statements of SafeHaven of Tarrant County (a nonprofit organization), which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years 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 U.S. generally accepted accounting principles; 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SafeHaven of Tarrant County as of September 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2021, on our consideration of SafeHaven of Tarrant County'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 the effectiveness of SafeHaven of Tarrant County's 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 SafeHaven of Tarrant County's internal control over financial reporting and compliance.



A Limited Liability Partnership

Arlington, Texas
March 26, 2021

SafeHaven of Tarrant County
Statements of Financial Position
September 30, 2020 and 2019

	2020	2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 1,350,154	\$ 685,779
Investments	35,614	673,467
Grants receivable	699,630	461,483
Prepaid expenses	105,963	53,164
Total current assets	2,191,361	1,873,893
Property and equipment, net	6,015,492	4,012,201
Other assets:		
Cash restricted for building acquisition	-	46,500
Investments	747,357	747,357
Endowment investments	1,332,559	1,651,457
Total other assets	2,079,916	2,445,314
Total assets	\$ 10,286,769	\$ 8,331,408
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 74,605	\$ 97,307
Accrued expenses	187,606	202,389
Refundable advance	85,580	-
Deferred revenue	-	53,555
Current maturities of long-term debt	477,280	44,278
Total current liabilities	825,071	397,529
Long-term debt, net of current maturities	1,823,114	322,821
Total liabilities	2,648,185	720,350
Net assets:		
Net assets without donor restrictions:		
Undesignated	6,296,343	5,813,101
Board designated endowment	1,332,559	1,651,457
Total net assets without donor restrictions	7,628,902	7,464,558
Net assets with donor restrictions	9,682	146,500
Total net assets	7,638,584	7,611,058
Total liabilities and net assets	\$ 10,286,769	\$ 8,331,408

See notes to financial statements.

SafeHaven of Tarrant County
Statements of Activities
Years Ended September 30, 2020 and 2019

	2020	2019
Net assets without donor restrictions:		
Revenue and support:		
Public contributions	\$ 3,340,784	\$ 2,457,963
Government grants and contracts	4,723,644	4,867,955
United Way	195,671	226,621
Special events	141,534	283,929
Thrift store sales	513,139	599,594
Program service fees	207,105	97,185
Interest and dividend income, net	34,591	63,953
Net realized and unrealized gains on investments	64,750	62,888
Oil and gas receipts	247,323	558,519
Other income	37,828	13,918
Total revenue and support	9,506,369	9,232,525
Net assets released from restrictions -		
Satisfaction of program restrictions	137,126	-
Total revenue, support and releases	9,643,495	9,232,525
Expenses:		
Program services:		
Shelter and transitional services	4,643,747	4,403,783
Children and youth programs	351,947	416,440
Clinical intervention services	937,312	773,387
Victims assistance and legal services	854,878	899,522
Community services and volunteer programs	355,597	515,068
Thrift store	362,465	365,123
Supporting services:		
Fundraising	492,109	491,487
Management and general	1,481,097	1,202,261
Total expenses	9,479,152	9,067,071
Change in net assets without donor restrictions	164,343	165,454
Net assets with donor restrictions:		
Public contributions	309	46,500
Net assets released from restrictions	(137,126)	-
Change in net assets with donor restrictions	(136,817)	46,500
Change in net assets	27,526	211,954
Net assets at beginning of year	7,611,058	7,399,104
Net assets at end of year	\$ 7,638,584	\$ 7,611,058

See notes to financial statements.

**SafeHaven of Tarrant County
Statement of Functional Expenses
Year Ended September 30, 2020**

	Shelter and Transitional Services	Children and Youth Programs	Clinical Intervention Services	Victims Assistance and Legal Services	Community Services and Volunteer Programs	Thrift Store	Fundraising	Management and General	Total
Salary and wages	\$ 2,211,591	\$ 274,838	\$ 727,862	\$ 686,888	\$ 284,175	\$ 170,630	\$ 309,946	\$ 603,874	\$ 5,269,804
Payroll taxes	160,025	19,938	53,587	49,575	20,946	12,443	22,266	43,969	382,749
Employer contributions	196,284	19,340	52,456	62,087	22,920	26,197	23,949	50,398	453,631
Other employee benefits	13,701	562	338	1,847	801	2,219	898	2,068	22,434
Total compensation expense	2,581,601	314,678	834,243	800,397	328,842	211,489	357,059	700,309	6,128,618
Food and household supplies	281,828	404	3,184	457	295	7,357	118	11,378	305,021
Program	4,380	7,955	1,020	31	1,000	-	188	908	15,482
Client assistance	1,023,380	405	1,078	399	144	-	206	873	1,026,485
Insurance	21,737	5,860	4,553	1,076	2,048	3,792	1,160	24,982	65,208
Maintenance	65,208	2,254	6,125	4,234	2,113	26,029	2,670	35,690	144,323
Utilities and telephone	183,118	7,880	16,799	10,672	5,129	31,381	4,555	42,146	301,680
Transportation	19,803	721	-	-	-	2,636	645	1,175	24,980
Dues, fees and subscriptions	5,150	1,239	1,628	470	353	11,611	5,682	57,182	83,315
Professional fees/outside services	95,271	6,051	11,815	10,421	4,127	11,636	19,272	231,956	390,549
Rent and office	5,428	298	44,338	16,108	276	8,058	3,955	144,416	222,877
Conferences and training	23,159	1,137	7,768	5,270	6,783	39	5,973	14,513	64,642
Special events	-	-	-	-	-	-	83,645	-	83,645
Printing	491	1,089	739	626	126	112	5,217	2,065	10,465
Technology	2,479	-	1,543	212	46	88	819	8,509	13,696
Interest	-	-	-	-	-	-	-	64,259	64,259
Other	4,539	791	1,012	537	315	407	-	21,204	28,805
Payments to subrecipients	-	-	-	-	4,000	-	-	-	4,000
Total expenses before depreciation	4,317,572	350,762	935,845	850,910	355,597	314,635	491,164	1,361,565	8,978,050
Depreciation	326,175	1,185	1,467	3,968	-	47,830	945	119,532	501,102
Total expenses	\$ 4,643,747	\$ 351,947	\$ 937,312	\$ 854,878	\$ 355,597	\$ 362,465	\$ 492,109	\$ 1,481,097	\$ 9,479,152

See notes to financial statements.

SafeHaven of Tarrant County
Statement of Functional Expenses
Year Ended September 30, 2019

	Shelter and Transitional Services	Children and Youth Programs	Clinical Intervention Services	Victims Assistance and Legal Services	Community Services and Volunteer Programs	Thrift Store	Fundraising	Management and General	Total
Salary and wages	\$ 2,023,536	\$ 310,214	\$ 560,098	\$ 657,690	\$ 404,939	\$ 163,005	\$ 256,478	\$ 698,208	\$ 5,074,168
Payroll taxes	146,710	22,765	41,334	46,477	29,592	11,872	29,927	51,201	379,878
Employer contributions	12,988	2,336	5,758	7,186	3,727	-	2,603	7,832	42,430
Other employee benefits	230,002	31,113	37,077	54,278	36,464	27,187	28,910	59,990	505,021
Total compensation expense	2,413,236	366,428	644,267	765,631	474,722	202,064	317,918	817,231	6,001,497
Food and household supplies	216,434	1,212	947	717	1,023	1,636	898	3,874	226,741
Program	17,644	10,669	1,722	1,189	1,929	-	651	36	33,840
Client assistance	894,928	990	-	-	-	-	-	-	895,918
Insurance	30,372	8,188	6,361	1,504	2,940	5,298	1,157	9,256	65,076
Maintenance	140,814	128	1,274	-	-	23,794	-	174	166,184
Utilities and telephone	135,851	5,550	11,223	8,513	4,083	14,731	2,192	6,370	188,513
Transportation	38,560	9,559	1,769	8,744	9,955	8,850	337	1,649	79,423
Dues, fees and subscriptions	5,152	1,108	405	1,966	1,101	1,915	7,239	25,783	44,669
Professional fees/outside services	37,913	5,485	9,656	17,022	4,038	10,127	2,330	175,973	262,544
Rent and office	28,822	5,162	90,196	42,418	9,457	37,226	17,002	83,955	314,238
Conferences and training	7,324	777	4,276	926	3,320	-	5,586	21,566	43,775
Special events	-	-	-	-	-	-	127,729	9,042	136,771
Interest	-	-	-	-	-	-	-	12,532	12,532
Other	-	-	-	-	-	11,277	7,782	7,501	26,560
Payments to subrecipients	34,737	-	-	47,445	2,500	-	-	-	84,682
Total expenses before depreciation	4,001,787	415,256	772,096	896,075	515,068	316,918	490,821	1,174,942	8,582,963
Depreciation	401,996	1,184	1,291	3,447	-	48,205	666	27,319	484,108
Total expenses	\$ 4,403,783	\$ 416,440	\$ 773,387	\$ 899,522	\$ 515,068	\$ 365,123	\$ 491,487	\$ 1,202,261	\$ 9,067,071

See notes to financial statements.

SafeHaven of Tarrant County
Statements of Cash Flows
Years Ended September 30, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Change in net assets	\$ 27,526	\$ 211,954
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	501,102	484,108
Net realized and unrealized gains on investments	(64,750)	(62,888)
Contributions restricted for purchase of building	-	(46,500)
Changes in assets and liabilities:		
Grants receivable	(238,147)	(70,695)
Prepaid expenses	(52,799)	31,206
Accounts payable and accrued expenses	(37,485)	56,350
Refundable advance	85,580	-
Deferred revenue	(53,555)	(148,591)
Net cash provided by operating activities	167,472	454,944
Cash flows from investing activities:		
Purchases of property and equipment	(2,504,393)	(542,721)
Proceeds from sale of investments	1,044,459	120,385
Purchases of investments	(22,958)	(514,890)
Net cash used by investing activities	(1,482,892)	(937,226)
Cash flows from financing activities:		
Proceeds from issuance of long-term debt	2,024,800	-
Repayment of long-term debt	(91,505)	(40,956)
Collections of contributions restricted for purchase of building	-	46,500
Net cash provided by financing activities	1,933,295	5,544
Net increase (decrease) in cash and cash equivalents	617,875	(476,738)
Cash and cash equivalents at beginning of year	732,279	1,209,017
Cash and cash equivalents at end of year	\$ 1,350,154	\$ 732,279
Supplemental cash flow information - interest paid	\$ 64,259	\$ 12,532
Reconciliation of cash and restricted cash reported within the statements of financial position to the statements of cash flows:		
Cash and cash equivalents	\$ 1,350,154	\$ 685,779
Restricted cash	-	46,500
Total cash and restricted cash shown in the statements of cash flows:	\$ 1,350,154	\$ 732,279

See notes to financial statements.

SafeHaven of Tarrant County

Notes to Financial Statements

1. Organization

SafeHaven of Tarrant County (Organization) is a Texas nonprofit corporation with a mission to end domestic violence through safety, support, prevention and social change. This is done through services which shelter victims, educate the community and support non-abusive, self-reliant families. Counseling services are also provided at the Organization's resource centers in Arlington and Fort Worth, Texas. The Organization is supported primarily by government and private grants and contributions from individuals and other organizations.

The Organization is the owner of Granville Haven, LLC, formed to serve as the non-managing general partner in one limited partnership (LP) and one limited liability corporation (LLC) as part of a low-income tax credit funded housing development. The partnership interests in the LP and LLC are 1% or less. The LP and LLC were formed to provide affordable supportive housing to low-income individuals. The Organization's equity in the LP and LLC is nominal.

Programs

The Organization pursues its objectives through the execution of the following programs:

Shelter and Transitional Living – Residential programs provide victims fleeing domestic violence with case management, counseling, life skills training and specialized client assistance in addition to emergency shelter and longer term housing. The Organization operates two emergency shelters, one in Fort Worth and another in Arlington, where clients stay for up to 60 days. Transitional living provides supportive housing services, including rental assistance, at scattered sites for up to two years.

Children's and Youth Programs – Specialized programming for children at the emergency shelters includes educational, recreational and therapeutic activities. Trained staff and volunteers provide therapeutic, educational childcare so mothers can attend work, seek employment or fulfill appointments. The Fort Worth shelter operates an onsite school using accredited teachers from Fort Worth ISD while the Arlington shelter enrolls children in Arlington ISD schools.

Clinical Intervention – Non-residential, outreach services provided at two resource centers in Fort Worth and Arlington. Masters-level counselors provide individual and group sessions for adults and children. The Organization also facilitates the rehabilitation of batterers through an evidence-based curriculum that reduces abuse recidivism. The state accredited batterer's intervention and prevention program is the only service for which the Organization charges participants a fee.

Victims Assistance and Legal Services – A 24-hour hotline provides immediate crisis intervention, safety planning and program referrals for victims. Hotline staff also coordinate with and train police departments, medical professionals and other victim service providers. Attorneys and legal advocates who are employees of the Organization provide pro bono civil legal representation, advocacy, paperwork preparation and other legal services.

SafeHaven of Tarrant County

Notes to Financial Statements

Community Services and Volunteers – The Organization provides comprehensive educational programs in area schools and to companies and civic groups. Community presentations to groups educate about the cycle of violence, needs of victims and services available at the Organization. School presentations follow evidence-based curricula focusing on primary prevention, or stopping violence before it starts. The Organization engages community members as volunteers in client service programs, fundraising events and speaking opportunities that raise awareness of domestic violence.

Thrift Store – The Organization owns and operates Berry Good Buys (Store), a retail thrift store located in Fort Worth. The Store carries gently used clothing, furniture and household items donated by the community which are distributed free of charge to clients or resold at discounted and bargain prices. The Store also honors vouchers for clothing for clients of other human service agencies in Tarrant County.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting, in accordance with U.S. generally accepted accounting principles (GAAP).

Financial Statement Presentation

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

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor or grantor restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the board of directors. The Organization’s governing board has designated, from net assets without donor restrictions, as of September 30, 2020 and 2019 amounts totaling \$1,332,559 and \$1,651,457, respectively. See Note 6.

Net assets with donor restrictions – Net assets subject to donor-imposed restrictions. 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. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor-imposed stipulations or a board approved spending policy. As of September 30, 2020 and 2019, no such net asset restrictions existed.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation

SafeHaven of Tarrant County

Notes to Financial Statements

or by law. Expirations of donor restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Organization has adopted a policy to classify donor restricted contributions whose restrictions are met in the same reporting period as contributions without donor restrictions.

Financial Instruments and Credit and Market Risk Concentrations

Financial instruments which are potentially subject to concentrations of credit and market risk consist principally of cash and cash equivalents, investments and grants receivable. The Organization places cash and money market accounts with creditworthy financial institutions. At times, amounts on deposit may exceed the federally insured limits or include uninsured investments in money market mutual funds. At September 30, 2020, the uninsured balance of these funds was \$1,260,115. The Organization has not experienced losses on such assets.

The Organization's investments are subject to various risks, such as interest rate, credit and overall market volatility risks. Further, because of the significance of the investments to the Organization's financial position and the level of risk inherent in most investments, it is reasonably possible that changes in the values of the investments could occur in the near term and such changes could materially affect the amounts reported in the financial statements. Management is of the opinion that the diversification of its invested assets among the various asset classes should mitigate the impact of changes.

Grants receivable are unsecured and are due from various grantor agencies under cost reimbursement grants. The Organization continually evaluates the collectability of grants receivable and maintains allowances, as considered necessary, for potentially uncollectible amounts.

Cash and Cash Equivalents

The Organization considers all highly liquid investments available for current use with a maturity of three months or less when purchased to be cash equivalents. The Organization classifies cash and money market accounts held in the board designated endowment as investments as these funds are not readily available for operations.

Investments

The investments of the Organization consist of money market funds, cash equivalents, bond funds, mutual funds and mineral rights and are stated at fair value in the statements of financial position.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at estimated fair market value at the date of the gift. Absent explicit donor stipulations about how long those long-lived assets

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Notes to Financial Statements

must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. Depreciation is computed using the straight-line method over estimated useful lives of 5 to 40 years for buildings and improvements and 2 to 20 years for equipment.

Impairment of Long-Lived Assets

The Organization regularly evaluates its long-lived assets for indicators of possible impairment. Should impairment exist, the impairment loss would be measured based on the excess carrying value of the asset over the asset's fair value. No impairment losses were recognized for the years ended September 30, 2020 and 2019.

Deferred Revenue

Deferred revenue consists of cash received for a special event that will take place in the next year.

Revenue Recognition

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred qualifying expenditures or as performance requirements are met in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position.

As of September 30, 2020, the Organization has approximately \$3,339,000 of conditional grants from various government agencies. The grants will be recognized as revenue when the conditions, which include performance of allowable activities and incurring allowable expenses, are met. As of September 30, 2019, the Organization had approximately \$840,000 of conditional grants from various government agencies, which were recognized as revenue in the year ended September 30, 2020 as conditions were met.

The Organization recognizes contributions when cash, securities, or other assets or an unconditional promise to give is received. Conditional promises to give, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the amounts expected to be collected. All contributions are considered available for unrestricted use unless specifically restricted by the donor.

The Organization receives donations of gently-used clothing, furniture, accessories and household items sold at the Organization's Thrift Store or provided to the Organization's clients. Donated goods sold at the Thrift Store are recorded when the store sales occur. All other material donated

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Notes to Financial Statements

goods are recorded at fair value when the items are received. Donated goods for which a value cannot be determined are not recorded in the Organization's financial statements. Donated use of facilities is reflected as a contribution at the estimated fair value of the rent. Contributions of services are recorded at estimated fair value if the services received create or enhance nonfinancial assets or require specialized skills and would typically need to be purchased if not provided by donation. Numerous individuals donate significant amounts of time to the Organization. No donated services were utilized that met the criteria to be recorded as revenue in the Organization's financial statements.

Program service fees are recognized as services are performed. Event sponsorship revenue is recognized at the date the event occurs. Advanced payments for the event sponsorships are reported as deferred revenue until the date of the event.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expense present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that can be identified with a specific program or supporting service are charged directly to the program or supporting service. Expenses which apply to more than one functional category have been allocated on a reasonable basis. Compensation costs have been allocated based on time and effort and insurance, utilities, telephone, rent and office costs have been allocated based on estimated use of square footage.

Estimates and Assumptions

The preparation of financial statements in conformity with GAAP 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 estimated.

Contract Compliance

The Organization is responsible for compliance with provisions of contracts and grant agreements. Noncompliance could result in the disallowance of expenditures and a request for reimbursement. In the opinion of the Organization's management, such disallowance, if any, would not be significant to the Organization's financial statements.

Concentration

At September 30, 2020, balances due from two governmental agencies totaled approximately 38% of total grants receivable. At September 30, 2019, balances due from three governmental agencies totaled approximately 57% of total grants receivable.

SafeHaven of Tarrant County

Notes to Financial Statements

The Organization received funding from two state agencies during the years ended September 30, 2020 and 2019 totaling approximately 29% and 33% of total revenue, respectively.

Federal Income Tax

The Organization is a nonprofit publicly supported organization, as defined in Section 501(c)(3) of the Internal Revenue Service Code (IRC) that is exempt from federal income taxes under Section 501(a) of the IRC. For the years ended September 30, 2020 and 2019, the Organization did not conduct any unrelated business activities that would be subject to federal income taxes and had no uncertain tax positions. Therefore, no tax provision or liability has been reported in the accompanying financial statements.

GAAP requires the evaluation of tax positions taken in the course of preparing the Organization's tax returns and recognition of a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). Management has analyzed the tax positions taken by the Organization, and has concluded that as of September 30, 2020 and 2019, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

New Accounting Pronouncements to be Adopted

Changes to GAAP are established by the Financial Accounting Standards Board (FASB) in the form of accounting standards updates (ASU's) to the FASB's Accounting Standards Codification.

The Organization considers the applicability and impact of all ASU's. ASU's not listed below were assessed and determined to be either not applicable or are expected to have minimal impact on the Organization's financial position and changes in net assets.

In 2016, the FASB issued its leasing standard in ASU 2016-02, *Leases* for both lessees and lessors. Under its core principle, a lessee will recognize right-of-use assets and related lease liabilities on the statement of financial position for all lease arrangements with terms longer than 12 months. The pattern of expense recognition in the statement of activities will depend on a lease's classification. For not-for-profit organizations, the standard takes effect for fiscal years beginning after December 15, 2021.

The Organization is currently assessing the impact that adopting this new guidance will have on the financial statements.

Accounting Pronouncement Adopted

The Organization adopted FASB ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606) as of and for the year ended September 30, 2020 with retrospective application for the 2019 financial statements. Topic 606 is a comprehensive new revenue recognition standard that will supersede existing revenue recognition guidance. The core principle of the guidance is

SafeHaven of Tarrant County

Notes to Financial Statements

that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The entity should recognize revenue when (or as) the entity satisfies a performance obligation. Not-for-profit entities must consider whether certain arrangements are fully or partially subject to Topic 606. Examples include, but are not limited to memberships, sponsorships, grants and contracts. Further, judgment is required to bifurcate transactions between contribution and exchange components.

The Organization adopted FASB ASU 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Made* as of and for the year ended September 30, 2020 with retrospective application for the 2019 financial statements. ASU 2018-08 was issued to address difficulty and diversity in practice among not-for-profit entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Topic 958, *Not-for-Profit Entities* or as exchanges (reciprocal transactions) subject to Topic 606 and (2) determining between conditional and unconditional contributions. This ASU applies to all entities that receive or make contributions. The term used in the presentation of financial statements to label revenue (for example, contribution, grant, donation) that is accounted for within Topic 958 is not a factor for determining whether an agreement is within the scope of that guidance.

Analysis of various provisions of these standards resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the standards.

3. Investments

ASC 820-10 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1 Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;
- Level 2 Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies;
- Level 3 Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates or assumptions related to the pricing of the asset or liability including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any

SafeHaven of Tarrant County

Notes to Financial Statements

input that is significant to the fair value measurement. The following is a description of the valuation methodology used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy:

Money Market Funds

Money market funds and cash equivalents are valued using \$1 for the net asset value (NAV).

Bond Funds

Bond funds are valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds

Mutual funds are valued at the NAV of shares held by the Organization at year end. The NAV is a quoted price in an active market.

Mineral rights

Mineral rights are valued using a periodic evaluation performed by professional engineers and also a multiple of annual revenues according to industry standards.

Below are the Organization's financial instruments as of September 30, 2020 carried at fair value on a recurring basis by the fair value hierarchy levels described above:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Money market funds	\$ 43,909	\$ -	\$ -	\$ 43,909
Interest in mineral rights	-	-	747,357	747,357
Mutual funds:				
Foreign	48,776	-	-	48,776
Real estate	45,300	-	-	45,300
Growth	347,734	-	-	347,734
Value	216,157	-	-	216,157
Blend	227,404	-	-	227,404
Bond funds	438,893	-	-	438,893
	<u>\$ 1,368,173</u>	<u>\$ -</u>	<u>\$ 747,357</u>	<u>\$ 2,115,530</u>

SafeHaven of Tarrant County
Notes to Financial Statements

Below are the Organization’s financial instruments as of September 30, 2019 carried at fair value on a recurring basis by the fair value hierarchy levels described above:

	Level 1	Level 2	Level 3	Total
Investments:				
Money market funds	\$ 406,454	\$ -	\$ -	\$ 406,454
Interest in mineral rights	-	-	747,357	747,357
Mutual funds:				
Foreign	38,998	-	-	38,998
Real estate	51,732	-	-	51,732
Growth	310,137	-	-	310,137
Value	212,281	-	-	212,281
Blend	224,558	-	-	224,558
Bond funds	1,080,764	-	-	1,080,764
	<u>\$ 2,324,924</u>	<u>\$ -</u>	<u>\$ 747,357</u>	<u>\$ 3,072,281</u>

4. Property and Equipment

Property and equipment consists of the following as of September 30:

	2020	2019
Land and improvements	\$ 498,850	\$ 498,850
Buildings and improvements	10,425,237	8,244,269
Furniture and equipment	3,556,957	3,332,328
Vehicles	158,653	158,653
Construction in progress	227,176	128,380
	<u>14,866,873</u>	<u>12,362,480</u>
Accumulated depreciation	<u>(8,851,381)</u>	<u>(8,350,279)</u>
	<u>\$ 6,015,492</u>	<u>\$ 4,012,201</u>

5. Long-Term Debt

The Organization entered into a promissory note with a bank requiring monthly payments of principal and interest totaling \$4,457 through June 9, 2024. The note accrues interest at 4.5% and is collateralized by the Organization’s shelter in Fort Worth, Texas. The balances at September 30, 2020 and 2019 are \$182,821 and \$227,099, respectively.

The Organization entered into a promissory note dated July 11, 2017, with the City of Fort Worth that is structured as a forgivable deferred payment loan. The note earns 0% interest and is secured by a deed of trust. Repayment of the principal amount is only required if the Organization does not comply with the terms of the loan during the five year compliance period ending on August 31, 2023. If principal is not forgiven, the interest rate on the principal will be

SafeHaven of Tarrant County
Notes to Financial Statements

6%. The balance at September 30, 2020 and 2019 was \$140,000.

The Organization entered into a revolving promissory note with a bank allowing the Organization to borrow up to \$500,000. The note earns interest at .75 percent over the bank’s prime rate (3.25% at September 30, 2020) with a final payment due on February 28, 2021. The note is collateralized by the Organization’s property in Fort Worth, Texas. At September 30, 2020 and 2019, no balances were outstanding on the revolving promissory note.

The Organization entered into a promissory note dated October 4, 2019 with a bank requiring monthly payments of principal and interest totaling \$8,519 through October 4, 2029. The note accrues interest at 3.99% and is collateralized by the Organization’s new office building in Arlington, Texas. The balance at September 30, 2020 was \$1,352,773.

In April 2020, the Organization received loan proceeds in the amount of \$624,800 under the Paycheck Protection Program (PPP), established as part of the Coronavirus Aid, Relief and Economic Act (CARES Act). The PPP provides loans to qualifying businesses in amounts up to 2.5 times average monthly payroll expenses. PPP loans are forgivable after a “covered period” as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities. Any unforgiven portion of the PPP loan is payable over two years at an interest rate of 1%, with deferral of payments for the first six months of the loan. The Organization expects to meet the PPP eligibility criteria and has concluded the PPP loan represents, in substance a forgivable loan.

Principal payments for the years ending September 30 are as follows:

	Expected forgiveness	Expected payments
2021	\$ 381,821	\$ 95,459
2022	242,979	99,584
2023	-	103,888
2024	-	92,785
2025	140,000	57,635
Thereafter	-	1,086,243
	\$ 764,800	\$1,535,594

6. Board Designated Endowment

As of September 30, 2020 and 2019, the board of directors had designated \$1,332,559 and \$1,651,457, respectively, of net assets without donor restrictions as a general endowment fund to support the mission of the Organization. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as net assets without donor restrictions.

SafeHaven of Tarrant County
Notes to Financial Statements

The Organization has a spending policy of appropriating for distribution each year an amount deemed prudent to carry out the charitable purposes of the Organization.

To achieve that objective, the Organization has adopted an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk. Composition of and changes in endowment net assets for the years ended September 30, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Board designated endowment net assets, beginning of year	\$ 1,651,457	\$ 1,573,397
Net unrealized and realized gains	65,977	47,319
Interest and dividends	26,948	35,667
Disbursements	(402,992)	-
Fees	<u>(8,831)</u>	<u>(4,926)</u>
Board designated endowment net assets, end of year	<u>\$ 1,332,559</u>	<u>\$ 1,651,457</u>

7. Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes as of September 30:

	<u>2020</u>	<u>2019</u>
Software project	\$ 9,374	\$ 100,000
Building acquisition	-	46,500
Other	<u>309</u>	<u>-</u>
	<u>\$ 9,683</u>	<u>\$ 146,500</u>

SafeHaven of Tarrant County
Notes to Financial Statements

8. Liquidity and Availability of Resources

The following reflects the Organization’s financial assets available to meet cash needs for general expenditures within one year of the statement of financial position date:

	2020	2019
Cash and cash equivalents	\$ 1,350,154	\$ 732,279
Investments	1,368,173	2,324,924
Grants receivable	699,630	461,483
Total financial assets	3,417,957	3,518,686
Less amounts not available for general expenditures within one year:		
Net assets with donor restrictions	9,683	146,500
Board designated endowment	1,332,559	1,651,457
Financial assets not available for general expenditures	1,342,242	1,797,957
Financial assets available to meet cash needs for general expenditures within one year	\$ 2,075,715	\$ 1,720,729

As part of a cash and liquidity management policy, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations become due. Additionally, cash in excess of daily needs is invested in both short- and long-term investment instruments. To help manage unanticipated liquidity needs, the Organization’s investment portfolio consists of investments readily convertible to cash. Additionally, as of September 30, 2020 the Organization has board-designated endowment funds of \$1,332,559 that, while the Organization does not intend to spend for these purposes, the amounts could be made available for current operations, if necessary.

9. Leases

The Organization leases program facilities under a non-cancelable operating lease agreement expiring October 2030. Rent expense totaled \$183,078 for the year ended September 30, 2020, and includes donated use of facilities of \$108,275. Rent expense totaled \$141,990 for the year ended September 30, 2019, and includes donated use of facilities of \$35,000. Future minimum lease payments due under the non-cancelable operating lease agreement for the years ending September 30 are as follows:

2021	\$ 49,641
2022	53,557
2023	51,916
2024	46,993
2025	46,993
Thereafter	238,880
	\$ 487,980

See Note 12 for an additional lease signed subsequent to year end.

SafeHaven of Tarrant County

Notes to Financial Statements

10. Employee Benefit Plans

The Organization sponsors a 403(b) plan for employees. Employees can make pre-tax salary reduction contributions to the plan, up to the allowed IRS limits.

Employees working more than 1,000 hours per year are eligible to receive employer matching and base contributions if they are 21 years of age after one year of service. The Organization makes matching contributions to the plan in an amount up to 2% of the employee's compensation. Employees are immediately fully vested in their individual contributions and are fully vested in the employer contributions after 5 years of service or attainment of age sixty-five. The Organization's contributions to the plan totaled \$35,033 and \$42,430 for the years ended September 30, 2020 and 2019, respectively.

11. Coronavirus Aid, Relief, and Economic Security Act and Other Coronavirus Events

In March 2020, the World Health Organization recognized the novel strain of coronavirus, COVID-19, as a pandemic and recommended containment and mitigation measures worldwide. The coronavirus outbreak has caused business disruption through mandated closings of non-essential businesses and severely restricted the level of economic activity worldwide. The Organization has adjusted operational plans to protect the employees and individuals served while still meeting client and family needs for essential services. The Organization moved a major fundraising event originally scheduled for April 2020 to a virtual event. The Organization has applied for and received a Paycheck Protection Program loan (Note 5) and has worked with its governmental and local funders in order to maximize the Organization's financial resources and program services during the pandemic. The Organization continues to closely monitor the impact of COVID-19 on all aspects of our business. Given the uncertainty of the spread and duration of the coronavirus, the related financial impact to the Organization, if any, cannot be determined at this time.

12. Subsequent Events

During January 2021, the Organization entered into a non-cancelable operating lease agreement for program facilities expiring December 2023. Future minimum lease payments due under this lease agreement of \$15,358 per month will total \$552,888 for the term of the lease.

The Organization evaluated subsequent events through the date the financial statements were issued and concluded that no additional disclosures are required.

Compliance Reports



**Independent Auditors' Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Board of Directors
SafeHaven of Tarrant County

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of SafeHaven of Tarrant County (Organization) (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 26, 2021.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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



A Limited Liability Partnership

Arlington, Texas
March 26, 2021

Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance

Board of Directors
SafeHaven of Tarrant County

Report on Compliance for Each Major Federal Program

We have audited SafeHaven of Tarrant County's (Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended September 30, 2020. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Audits* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

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

Sutton Frost Cary

A Limited Liability Partnership

Arlington, Texas
March 26, 2021

SafeHaven of Tarrant County
Schedule of Findings and Questioned Costs
Year Ended September 30, 2020

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? yes no
- Significant deficiencies identified? yes none reported

Type of auditors’ report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes no

Identification of major federal programs:

CFDA 93.671 Family Violence Prevention and Services

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

Section II – Financial Statement Findings

Audit Findings: None

Section III – Federal Award Findings and Questioned Costs

Audit Findings: None

Section IV – Prior Federal Award Findings and Questioned Costs

None reported.

SafeHaven of Tarrant County
Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2020

Federal or State Agency/ Pass-through Grantor/Program Title	CFDA #	Pass-through Grantor's #	Federal Expenditures	State Expenditures
U.S. Department of Health and Human Services:				
Texas Health and Human Services Commission:				
Family Violence Prevention and Services	93.671	529-15-0006-000009	\$ 68,084	\$ -
COVID-19 Family Violence Prevention and Services	93.671	HHS000380000037	55,255	-
Family Violence Prevention and Services	93.671	HHS000380000037	<u>1,068,515</u>	<u>-</u>
Total CFDA 93.671			<u>1,191,854</u>	<u>-</u>
Total U.S. Department of Health and Human Services			1,191,854	-
U.S. Department of Housing and Urban Development:				
Tarrant County:				
Community Development Block Grants Program	14.228	B-18-UC-48-0001	40,303	-
Tarrant County:				
Emergency Solutions Grants Program	14.231	E-18-UC-48-0001	36,277	-
City of Arlington:				
Emergency Shelter Grants Program	14.231	-	81,877	-
COVID-19 Emergency Shelter Grants Program	14.231	-	37,964	-
City of Fort Worth:				
Emergency Shelter Grants Program	14.231	49973-A1	68,603	-
COVID-19 Emergency Shelter Grants Program	14.231	-	8,628	-
Texas Department of Housing and Community Affairs:				
Emergency Shelter Grants Program	14.231	42186010021	101,311	-
COVID-19 Emergency Shelter Grants Program	14.231	43206010018	<u>43,206</u>	<u>-</u>
Total CFDA 14.231			377,866	-
Tarrant County:				
Continuum of Care Program	14.267	TX0321L6T011705	130,660	-
Continuum of Care Program	14.267	TX0346L6T011805	57,588	-
Continuum of Care Program	14.267	TX0346L6T011906	69,837	-
Continuum of Care Program	14.267	TX0346L6T011901	93,511	-
Continuum of Care Program	14.267	TX0493L6T011801	208,999	-
Continuum of Care Program	14.267	TX0113L6T011710	<u>242,932</u>	<u>-</u>
Total CFDA 14.267			<u>803,527</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			1,221,696	-
U.S. Department of Justice:				
Texas Office of the Governor - Criminal Justice Division				
Crime Victim Assistance	16.575	2776203	1,188,872	-
Crime Victim Assistance	16.575	3411301	255,069	-
Crime Victim Assistance	16.575	3527701	<u>111,801</u>	<u>-</u>
Total CFDA 16.575			1,555,742	-
Direct Assistance:				
Legal Assistance for Victims	16.524	2017-WL-AX-0009	123,595	-
Direct Assistance:				
Transitional Housing Assistance for Victims	16.736	2017-WH-AX-0016	120,084	-
Tarrant County:				
STOP School Violence	16.839	2018-YS-BX-0154	<u>60,512</u>	<u>-</u>
Total U.S. Department of Justice			1,859,933	-
U.S. Department of Treasury				
Tarrant County:				
COVID-19 Coronavirus Relief Fund	21.019	133716	40,927	-
U.S. Department of Agriculture:				
Texas Department of Agriculture:				
Child and Adult Care Food Program	10.558	03187	93,451	-
U.S. Department of Homeland Security:				
United Way:				
Emergency Food and Shelter Program	97.024	LRO 837600005	15,000	-
COVID-19 Emergency Food and Shelter Program	97.024	LRO 837600005	<u>40,000</u>	<u>-</u>
Total CFDA 97.024			55,000	-
Total expenditures of federal awards			\$ 4,422,861	-
Texas Department of Criminal Justice:				
Diversions Program	-	220-007	-	32,043
Office of Attorney General of Texas:				
Crime Victim Compensation	-	1988039	-	<u>38,509</u>
Total expenditures of state awards			-	70,552
Total expenditures of federal and state awards			<u>\$ 4,422,861</u>	<u>\$ 70,552</u>

See notes to schedule of expenditures of federal and state awards.

SafeHaven of Tarrant County
Notes to Schedule of Expenditures of Federal and State Awards
Year Ended September 30, 2020

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (Schedule) includes the federal and state grant activity of SafeHaven of Tarrant County (Organization). The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule only presents a selected portion of the operations of the Organization, it is not intended and does not present the financial position, changes in net assets, or cash flows of the Organization.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has not elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance and continues to use the cost allocation plan negotiated with its grantors, as applicable.

2. Loan

The Organization received a \$140,000 interest-free forgivable loan from the City of Fort Worth through a grant provided by the United States Department of Housing and Urban Development. The loan is forgivable at the end of the compliance period or August 31, 2023, provided that all program requirements are met and the Organization is not in default with the loan terms or the grant contract. The outstanding balance at September 30, 2020 is \$140,000.