SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER

FINANCIAL STATEMENTS

JUNE 30, 2021

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
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James Moore
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center:

Report on the Financial Statements

We have audited the accompanying financial statements of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows 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.

Auditors' 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 auditors' 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.

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386-257-4100

133 East Indiana Avenue
DeLand, FL 32724-4329
Telephone: 386-738-3300

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352-378-1331

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850-386-6184

Website: www.jmco.com | Email: info@jmco.com | Member of AGN International with offices in principal cities worldwide

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center as of June 30, 2021, 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 Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards 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 December 13, 2021 on our consideration of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center'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 Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida
December 13, 2021

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

Current assets	
Cash and cash equivalents	$ 1,883,748
Investments	60,088
Grants and contracts receivable	432,503
Inventory	145,000
Prepaid expenses	17,310
Total current assets	2,538,649
Property and equipment, net	2,381,044
Other assets	
Deposits	14,806
Total Assets	$ 4,934,499

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	$ 219,372
Deferred compensation payable	60,088
Current portion of capital lease obligation	6,055
Total current liabilities	285,515
Long-term liabilities	
Capital lease payable, long term portion	19,486
Note payable	192,942
Total long-term liabilities	212,428
Total Liabilities	497,943
Net assets	
Without donor restrictions	
Undesignated	1,636,405
Designated by board	586,658
Property and equipment, net of related debt	2,162,561
Total without donor restrictions	4,385,624
With donor restrictions	
Purpose restrictions	50,932
Total net assets	4,436,556
Total Liabilities and Net Assets	$ 4,934,499

The accompanying notes to financial statements
are an integral part of this statement.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue			
Contributions	$ 487,051	$ 50,932	$ 537,983
Grants and contracts	1,849,845	-	1,849,845
Thrift stores	1,733,358	-	1,733,358
In-kind revenue	1,883,426	-	1,883,426
Interest and other	18,984	-	18,984
Paycheck Protection Program - loan forgiveness	555,600	-	555,600
Net assets released from restrictions	20,000	(20,000)	-
Total support and revenue	6,548,264	30,932	6,579,196
Expenses			
Program services			
Domestic/Sexual violence	2,859,264	-	2,859,264
Thrift stores	2,819,945	-	2,819,945
Total program services	5,679,209	-	5,679,209
Supporting services			
Fundraising	50,731	-	50,731
Administrative	67,278	-	67,278
Total supporting services	118,009	-	118,009
Total expenses	5,797,218	-	5,797,218
Increase in net assets	751,046	30,932	781,978
Net assets, beginning of year	3,634,578	20,000	3,654,578
Net assets, end of year	$ 4,385,624	$ 50,932	$ 4,436,556

The accompanying notes to financial statements
are an integral part of this statement.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services		Supporting Services		
	Domestic/ Sexual Violence	Thrift Stores	Fundraising	Administrative	Total
Personnel	$ 2,022,680	$ 690,472	$ 24,643	$ 53,707	$ 2,791,502
Travel	189	1,966	445	-	2,600
Professional fees	55,260	4,166	1,571	1,945	62,942
Insurance	74,999	15,541	875	776	92,191
Repairs and maintenance	64,782	9,368	492	404	75,046
Communications and utilities	85,763	50,571	604	1,038	137,976
Printing and supplies	17,180	8,873	1,383	792	28,228
Fundraising events	-	-	11,557	-	11,557
Client services	164,860	-	-	-	164,860
Contracted services	53,892	4,704	66	335	58,997
Rent	169,754	275,489	3,067	4,999	453,309
Training	3,035	259	-	525	3,819
Interest	789	-	-	-	789
Depreciation	123,542	8,345	759	824	133,470
Other	22,539	39,833	5,269	1,933	69,574
Cost of goods sold	-	1,710,358	-	-	1,710,358
Total	$ 2,859,264	$ 2,819,945	$ 50,731	$ 67,278	$ 5,797,218

The accompanying notes to financial statements
are an integral part of this statement.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

Cash flows from operating activities	
Cash received from grantors, contractors and others	$ 4,177,058
Cash paid to employees and vendors	(3,832,488)
Interest received	3,017
Interest paid	(789)
Net cash provided by operating activities	346,798
Cash flows from investing activities	
Purchases of property and equipment	(75,596)
Purchase of investments	(4,808)
Net cash used in investing activities	(80,404)
Cash flows from financing activities	
Payments of principal on obligation under capital lease	(5,847)
Net cash used in financing activities	(5,847)
Net increase in cash and cash equivalents	260,547
Cash and cash equivalents, beginning of year	1,623,201
Cash and cash equivalents, end of year	$ 1,883,748
Reconciliation of increase in net assets to net cash provided by operating activities	
Increase in net assets	$ 781,978
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	133,470
Loss on disposal of property and equipment	6,046
Unrealized gain on investment	(7,110)
Increase in grants and contracts receivable	(23,753)
Decrease in unconditional promises to give	20,000
Increase in accounts payable and accrued expenses	6,132
Increase in deferred compensation payable	11,918
Increase in prepaid expenses	(3,283)
Increase in inventory	(23,000)
Decrease in refundable advance	(555,600)
Total adjustments	(435,180)
Net cash provided by operating activities	$ 346,798
Supplemental schedule of non-cash investing and financing activities:	
Donation of inventory	$ 1,733,358
Forgiveness of Paycheck Protection Program note payable	$ 555,600

The accompanying notes to financial statements
are an integral part of this statement.

(1) Summary of Significant Accounting Policies:

The following is a summary of the more significant accounting policies and practices of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center (the "Organization"):

(a) **Organization and Purpose—**The Organization is a not-for-profit corporation located in St. Johns County, Florida. The primary purpose of the Organization is to empower women, men and children through the elimination of personal and institutional violence and oppression by advocating for social change through non-violence and non-discriminatory alternatives.

(b) **Property and Equipment—**Property and equipment acquired by the Organization is considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of $1,000 or more and an estimated useful life of at least one year. The Federal Government has a reversionary interest in those assets purchased with its funds which have a cost of $5,000 or more and an estimated useful life of at least one year.

It is the Organization's policy to capitalize property and equipment with a value greater than $1,000 and an estimated useful life of at least one year at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from three to thirty-nine years. Repairs and maintenance, which are not considered improvements and do not extend the useful life of property and equipment, are expensed as incurred.

(c) **Income Taxes—**The Organization is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements.

The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization's income tax returns for the past three years are subject to examination by taxing authorities and may change upon examination.

The Organization has reviewed and evaluated the relevant technical merits of each of their tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements.

(d) **Cash and Cash Equivalents—**For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, demand deposits held with banks, and short-term investments with original maturities of 90 days or less.

(e) **Basis of Accounting—**The financial statements have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables and other liabilities.

(1) **Summary of Significant Accounting Policies:** (Continued)

(f) **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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(g) **Basis of Presentation—** The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions— Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions—Net assets subject to donor-imposed stipulations. 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. 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.

(h) **Functional Allocation of Expenses—**The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(i) **Inventory—**Inventory consists of donated clothes and miscellaneous household items. Inventory is stated at fair value when contributed.

(j) **Contributions—** The Organization accounts for contributions in accordance with generally accepted accounting principles. Accordingly, contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence or nature of any donor restrictions. Contributions that are restricted by the donor are reported as an increase in net assets with donor restrictions.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. Contributed property and equipment is recorded at fair value at the date of donation.

Contributed property and equipment is recorded at fair value at the date of donation. In the absence of donor-imposed stipulations regarding how long the contributed asset must be used, the entity has adopted a policy of not implying a time restriction on contributions of such assets.

Contributed services and other support are reported as support and expenses at their estimated fair value in the period in which they are donated.

(1) **Summary of Significant Accounting Policies:** (Continued)

(k) **Grants and Contracts Receivable—**Grants and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the history with grantors and contractors having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(l) **Accrued Leave—**The Organization compensates its employees for unused vacation leave upon termination of employment. The amount of the change in accrued leave for all employees from one year to the next is reported as an expense during the current year.

(m) **Revenue Recognition—**The Organization receives all of its grant and contract revenue from Federal, State and local agencies. The Organization recognizes grant/contract revenue (up to the contract ceiling) from its grants/contracts over a period which represents the service period for certain grants/contracts, or to the extent of expenses. Revenue recognition depends on the grant/contract.

(n) **Adoption of new accounting standard**-- In May 2014, the FASB issued Accounting Standards Update 2014-09: Revenue from Contracts with Customers, to clarify the principles used to recognize revenue for all entities. The new standard was implemented by the Organization during the year ended June 30, 2021. The Organization has evaluated the effect of implementation of the new standard noting no material effect to the financial statements.

(2) **Concentrations of Credit Risk:**

The more significant concentrations of credit risk are as follows:

(a) **Demand Deposits—**The Organization maintains demand deposits with several financial institutions. The Organization has no policy requiring collateral to support its deposits, although accounts at each financial institution are insured by the Federal Deposit Insurance Corporation up to FDIC limits.

(b) **Grants and Contracts Receivable—**The Organization's grants and contracts receivable are for amounts due under contracts with local governments, the State of Florida and Federal government agencies. The Organization has no policy requiring collateral or other security to support its receivables.

(c) **Financial Instruments—** Financial instruments that potentially subject the Organization to concentrations of credit risk include investments. The investments are held in high quality institutions and companies with high credit ratings.

(3) Matching Requirements:

The Organization received a portion of its support through grants and contracts. Certain grants and contracts require the Organization to provide specified amounts of matching revenue. Each contract, where applicable, has met all matching requirements. Also, for each contract that ended on or before June 30, 2021, no obligation remains outstanding to the funding source.

(4) Property and Equipment:

The following is a summary of property and equipment at June 30, 2021:

Land	$ 225,500
Buildings and improvements	3,266,312
Furniture and equipment	275,200
Construction in process	54,850
Vehicles	76,836
	3,898 ,698
Less accumulated depreciation	1,517,654
Total	$ 2,381,044

(5) Net Assets with Donor Restrictions:

Net assets with donor restrictions at June 30, 2021 consisted of the following:

	July 1, 2020	Additions	Releases	June 30, 2021
Therapy to children for domestic/other violence	$ -	$ 30,132	$ -	$ 30,132
Rape Care Unit/Sexual Assault Services	-	7,800	-	7,800
Other program expenses	-	13,000	-	13,000
Unconditional promise to give	20,000	-	20,000	-
Total	$ 20,000	$ 50,932	$ 20,000	$ 50,932

(6) Retirement Plan:

The Organization sponsors a defined contribution pension plan. All employees may contribute to the plan through salary deductions. The Organization has the elective to make discretionary match contributions for all employees age 21 or older with at least one year of service. The Organization contributions to the plan for the year ended June 30, 2021were $7,500.

(7) Operating Leases:

The Organization leases commercial space under operating leases expiring at various times through 2026. Rent expense for the space for the year ended June 30, 2021 amounted to $351,950. Minimum future lease payments under the non-cancelable operating leases having remaining terms in excess of one year as of June 30, 2021, for each of the next five years, and in the aggregate, are as follows:

Year Ending June 30,	Amount
2022	$ 270,793
2023	178,085
2024	159,780
2025	107,206
2026	91,789
Total minimum future lease payments	$ 807,653

(8) In-Kind Support:

The Organization receives free meeting space in a local hospital that is used to serve clients. The value of this in-kind support is based upon cost of space. In-kind rent revenue totaled $99,300 for the year ended June 30, 2021 and is recognized as in-kind revenue in the Statement of Activities. The Organization receives donations of various types of household items to sell in its thrift store. The value of this in-kind support is based upon the fair value of the donated items. In-kind revenue related to these donations totaled $1,744,681 for the year ended June 30, 2021, and is recognized as thrift stores revenue and cost of goods sold in the Statement of Activities. The Organization also receives in-kind donation of legal services from an attorney. These in-kind services totaled $50,768 for the year ended June 30, 2021 and are recognized as in-kind revenue in the Statement of Activities.

(9) Contingencies:

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally Federal, state and local governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by grantors cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

During the year ended June 30, 2021, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the Organization as of December 13, 2021, management believes that a material impact on the Organization's financial position and results of future operations is reasonably possible.

(10) **Deferred Compensation Plan:**

The Organization has a non-qualified deferred compensation plan for certain members of management. The Organization makes a non-elective deferral of $5,000 each year. The deferred compensation accounts are shown both as assets and liabilities on the Organization's financial statements and are available to creditors in the event of the Organization's liquidation. Employer contributions were $5,000 for the year ended June 30, 2021.

(11) **Note Payable:**

Note payable consisted of the following at June 30, 2021:

0.00% note payable to corporation, payable August 16, 2025, collateralized by real property and improvements and by an assignment of leases, rents and contract rights.	$ 192,942
Total note payable	192,942
Less: Current portion of long-term debt	-
Long-term debt, less current portion	$ 192,942

At June 30, 2021, note payable maturities for the next five years and in aggregate were as follows:

Year Ending June 30,	Amount
2022	$ -
2023	-
2024	-
2025	-
2026	192,942
Total	$ 192,942

(12) **Debt Extinguishment Income – Paycheck Protection Program:**

On April 28, 2020, the Organization received proceeds in the amount of $555,600 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides funding to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The proceeds are forgivable after eight weeks or twenty-four weeks as long as the borrower uses the proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight- or twenty-four-week period.

The full amount of the loan plus accrued interest at a rate of 1% was forgiven in February 2021, and the extinguishment of debt is shown separately in the Statement of Activities.

(13) **Liquidity and Availability:**

Financial assets available for general expenditure, that is, without donor restrictions or internally board designations limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	$ 1,883,748
Investments	60,088
Grants and contracts receivable	432,503
Less those unavailable for general expenditures within one year, due to:	
Net assets with restrictions	(50,932)
Board designation for reserve fund	(586,658)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,738,749

(14) **Capital Lease:**

The Organization has entered into a lease agreement as a lessee for financing office equipment. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of its inception date. Leased equipment under the capital lease obligation of $25,541 is included in property and equipment at June 30, 2021. Accumulated depreciation related to the equipment is $8,751 at June 30, 2021. Depreciation expense related to the equipment and included in the Statement of Activities for the year ended June 30, 2021 was $6,563. The future minimum lease obligation and the net present value of the minimum lease payments as of June 30, 2021 were as follows:

Year Ended June 30,	Amount
2022	$ 6,852
2023	6,852
2024	6,852
2025	6,852
2026	-
	27,408
Less amount representing interest	1,867
Present value of net minimum lease payments	$ 25,541

Interest rate on the capitalized assets are 3.5% and is imputed based on the lower of the Organization's incremental borrowing rate at the inception of the lease or the lessor's implicit rate of the return.

(15) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 13, 2021, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

(16) **Fair Value Measurements:**

On July 1, 2012, the Organization adopted the provisions of FASB ASC 820-10 which provides a framework for measuring fair value under generally accepted accounting principles. These standards define fair value, provide guidance for measuring fair value and require certain disclosures. These standards do not require any new fair value measurements, but rather apply to all other accounting pronouncements that require or permit fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The following is a brief description of the three levels within the fair value hierarchy that prioritize the inputs to valuation techniques:

- **Level 1:** Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.

  Level 2: Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities that are not active. Such inputs may include interest rates and yield curves, volatilities, prepayment speeds, credit risks, and default rates.

- **Level 3:** Unobservable inputs to measure fair value of assets and liabilities for which there is little, if any market activity at the measurement date, using reasonable inputs and assumptions based upon the best information at the time, to the extent that inputs are available without undue cost and effort.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2021.

Mutual funds– Valued at quoted market prices.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization 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.

(16) **Fair Value Measurements:** (Continued)

The following is a summary of the valuation as of June 30, 2021 for the Organization's investments based upon the three levels defined above:

	Fair Value	Quoted Prices (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments:				
Equities	$ 60,088	$ 60,088	$ -	$ -
Total investments at fair value	$ 60,088	$ 60,088	$ -	$ -

(17) **Investments:**

The Organization's investments at June 30, 2021 consist of marketable securities recorded at fair value as summarized below:

	Cost	**Fair Value**	**Unrealized Gain (Loss)**
Mutual funds	$ 44,039	$ 60,088	$ 16,049

The following schedule summarizes the investment return in the Statement of Activities for the year ended June 30, 2021:

Investment return	$ 7,110

Investments in marketable securities with readily determinable fair values are reported at fair values in the Statement of Financial Position.

(18) **Recently Issued Accounting Pronouncements:**

The Organization has considered the new pronouncements that altered accounting principles generally accepted in the United States of America, and other than as disclosed in the notes to the financial statements below, does not believe that any other new or modified principles will have a material impact on the Organization's reported financial position or operations in the near term.

In February 2016, the FASB issued Accounting Standards Update 2016-02: Leases (Topic 842), to increase transparency and comparability among Organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2021 and may be adopted early. The Organization is currently evaluating the effect that implementation of the new standard will have on its financial position, results of operations, and cash flows.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass Through Grantor/ Program Title	Assistance Listing Number	Contract Number	Expenditures
FEDERAL AWARDS			
U.S. Department of Housing and Urban Development			
Passed through Flagler Hospital, Inc.			
Emergency Solutions Grant Program	14.231	NP006	$ 39,845
U.S. Department of Justice			
Passed Through Florida Council Against Sexual Violence, Inc.			
Sexual Assault Services Formula Program	16.017	16SAS16	73,756
Passed Through Florida Coalition Against Domestic Violence, Inc. / Department of Children and Families			
Justice Systems Response to Families	16.021	22-2223-JFF	56,411
Crime Victim Assistance	16.575	20-2223-EJ-VOCA	21,014
Crime Victim Assistance	16.575	20-2223-IFP-LEGAL-VOCA	46,768
Passed Through State of Florida, Office of the Attorney General			
Crime Victim Assistance	16.575	VOCA-2019-Safety Shelter of St. Joh-00268	126,716
Crime Victim Assistance	16.575	VOCA-2020-Safety Shelter of St. Joh-00681	623,379
			817,877
U.S. Department of Health and Human Services			
Passed Through State of Florida, Department of Health			
Injury Prevention and Control Research and State and Community Based Programs	93.136	COHJ4	58,168
Passed Through Florida Council Against Sexual Violence, Inc.			
Injury Prevention and Control Research and State and Community Based Programs	93.136	21RPE16	31,250
			89,418

The accompanying notes to Schedule of Expenditures of Federal Awards is an integral part of this schedule.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass Through Grantor/ Program Title	Assistance Listing Number	Contract Number	Expenditures
FEDERAL AWARDS (Continued)			
U.S. Department of Health and Human Services (Continued)			
Passed Through State of Florida, Department of Children and Families			
Temporary Assistance for Needy Families	93.558	LN063	123,770
Passed Through State of Florida, Department of Children and Families			
Family Violence Prevention and Services/ Domestic Violence Shelter and Supportive Services	93.671	LN063	60,073
CARES - Family Violence Prevention and Services/ Domestic Violence Shelter and Supportive Services	93.671	LN063-CARES	39,430
			99,503
Total Federal Awards			$ 1,300,580

The accompanying notes to Schedule of Expenditures of Federal Awards is an integral part of this schedule.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

(1) **Basis of Presentation:**
The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the Federal awards activity of Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center under programs of the federal government for the year ended June 30, 2021 in accordance with the 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 presents only a selected portion of the operations of Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center it is not intended to and does not present the financial position, changes in net assets, or cash flows of Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center.

(2) **Summary of Significant Accounting Policies:**
Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

(3) **De Minimis Indirect Cost Rate Election:**
Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center has elected not to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

(4) **Subrecipients:**

For the year ended June 30, 2021, there were no amounts passed through to subrecipients.

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*

To the Board of Directors,
Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center, which comprise the statement of financial position as of June 30, 2021, 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 December 13, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's internal control over financial reporting (internal control) as a basis of designing 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 Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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.

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386-257-4100

133 East Indiana Avenue
DeLand, FL 32724-4329
Telephone: 386-738-3300

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352-378-1331

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850-386-6184

Website: www.jmco.com | Email: info@jmco.com | Member of AGN International with offices in principal cities worldwide

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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.

James Moore & Co., P.L.

Tallahassee, Florida
December 13, 2021

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Directors,
Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center:

Report on Compliance for Each Major Federal Program

We have audited Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement, that could have a direct and material effect on each of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's major federal programs for the year ended June 30, 2021. Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's major federal programs are identified in 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 Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center 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 Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center's compliance.

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Opinion on Each Major Federal Program

In our opinion, Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center 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 June 30, 2021.

Report on Internal Control Over Compliance

Management of Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center 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 Safety Shelter of St. Johns County, Inc., d/b/a Betty Griffin Center'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 Safety Shelter of St. Johns County, Inc.'s d/b/a Betty Griffin Center internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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.

James Moore & Co., P.L.

Tallahassee, Florida
December 13, 2021

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

I. **Summary of Auditors' Results**:

Financial Statements

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes __X__ no
- Significant deficiencies identified? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards

Internal control over major Federal programs:

- Material weakness(es) identified? _____ yes __X__ no
- Significant deficiency(ies) identified? _____ yes __X__ none reported

Types of auditor's report issued on compliance for major Federal programs: *Unmodified*

Any audit findings that are required to be reported in accordance with section 2 CFR200.516(a)? _____ yes __X__ no

Identification of major programs:

Federal Program	Federal CFDA Number
Crime Victim Assistance	16.575

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

Auditee qualified as low risk auditee? __X__ yes _____ no

II. **Financial Statement Findings:** None

III. **Federal Award Findings and Questioned Costs:** None

IV. **Summary of Prior Year Audit Findings - Federal Awards:** There were no findings for the year ended June 30, 2020.