

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

FINANCIAL STATEMENTS

JUNE 30, 2023

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

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

Report on the Audit of the Financial Statements

Opinion

We have audited 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, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center as of June 30, 2023, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 1(n) to the financial statements, in the year ending June 30, 2023, the entity adopted new accounting guidance for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

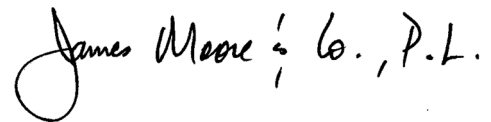
Supplementary Information

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 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 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 accompanying Schedule of Expenditures of Federal 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 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 November 28, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Safety Shelter of St. Johns County, Inc. d/b/a Betty Griffin Center'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 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
November 28, 2023

**SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

ASSETS

Current assets	
Cash and cash equivalents	\$ 1,875,932
Certificate of deposit	100,000
Grants and contracts receivable	503,652
Inventory	175,000
Prepaid expenses	32,024
Total current assets	2,686,608
Property and equipment, net	2,255,489
Operating lease right of use asset, net	2,033,643
Other assets	
Deposits	14,806
Total Assets	\$ 6,990,546

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	\$ 204,326
Current portion of operating lease liability	291,378
Total current liabilities	495,704
Long-term liabilities	
Note payable	192,942
Operating lease liability, less current portion	1,772,715
Total long-term liabilities	1,965,657
Total Liabilities	2,461,361
Net assets	
Without donor restrictions	
Undesignated	2,497,088
Property and equipment, net of related debt	2,032,097
Total net assets without donor restrictions	4,529,185
Total Liabilities and Net Assets	\$ 6,990,546

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, 2023**

	Without Donor Restrictions
Support and revenue	
Contributions	\$ 736,376
Grants and contracts	2,240,374
Thrift stores	2,083,116
In-kind revenue	2,358,632
Interest and other	9,536
Total support and revenue	7,428,034
 Expenses	
Program services	
Domestic/Sexual violence	3,366,578
Thrift stores	3,460,151
Total program services	6,826,729
Supporting services	
Fundraising	132,304
Administrative	575,656
Total supporting services	707,960
Total expenses	7,534,689
 Decrease in net assets	(106,655)
 Net assets, beginning of year	4,635,840
 Net assets, end of year	\$ 4,529,185

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, 2023

	<u>Program Services</u>		<u>Supporting Services</u>		<u>Total</u>
	<u>Domestic/ Sexual Violence</u>	<u>Thrift Stores</u>	<u>Fundraising</u>	<u>Administrative</u>	
Personnel	\$ 2,112,008	\$ 925,773	\$ 59,153	\$ 403,979	\$ 3,500,913
Travel	2,181	855	601	70	3,707
Professional fees	30,718	3,942	2,085	36,485	73,230
Insurance	41,104	13,007	127	54,303	108,541
Repairs and maintenance	221,982	15,757	692	4,584	243,015
Communications and utilities	110,337	103,041	1,065	5,474	219,917
Printing and supplies	36,152	17,601	1,767	5,676	61,196
Events	12	-	56,533	-	56,545
Client services	363,307	-	-	-	363,307
Contracted services	73,044	4,168	52	17,877	95,141
In-kind occupancy	108,000	-	-	-	108,000
Short-term lease	5,285	8,882	65	1,071	15,303
Operating lease expense	128,806	216,468	1,594	26,108	372,976
Training	18,958	560	186	882	20,586
Depreciation	107,935	9,374	549	2,836	120,694
Other	6,749	57,607	7,835	16,311	88,502
Cost of goods sold	-	2,083,116	-	-	2,083,116
Total	<u>\$ 3,366,578</u>	<u>\$ 3,460,151</u>	<u>\$ 132,304</u>	<u>\$ 575,656</u>	<u>\$ 7,534,689</u>

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, 2023**

Cash flows from operating activities	
Cash received from grantors, contractors and others	\$ 5,302,169
Cash paid to employees and vendors	(5,258,203)
Interest received	5,162
Net cash provided by operating activities	49,128
 Cash flows from investing activities	
Purchases of property and equipment	(105,792)
Purchases of certificate of deposit	(100,000)
Net cash used in investing activities	(205,792)
Net decrease in cash and cash equivalents	(156,664)
Cash and cash equivalents, beginning of year	2,032,596
Cash and cash equivalents, end of year	\$ 1,875,932
 Reconciliation of decrease in net assets to net cash provided by operating activities	
Decrease in net assets	\$ (106,655)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	120,694
Increase in grants and contracts receivable	(7,587)
Increase in inventory	(30,000)
Decrease in prepaid expenses	5,412
Increase in accounts payable and accrued expenses	36,814
Decrease in operating lease liability and operating right of use asset	30,450
Total adjustments	155,783
Net cash provided by operating activities	\$ 49,128
 Supplemental schedule of non-cash investing and financing activities:	
Donation of inventory	\$ 2,113,116

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
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

(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.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

(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.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

(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) **Leases**—The Organization leases office equipment and commercial building space. The Organization determines if an arrangement is a lease at inception. Operating leases are reflected as an operating lease right-of-use (ROU) asset and operating lease liabilities on the Organization's statement of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the Organization's leases do not provide an implicit rate, the Organization uses the risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if it has obtained substantially all of the rights to the underlying asset through exclusivity, if it can direct the use of the asset by making decisions about how and for what purpose the asset will be used, and if the lessor has substantive substitution rights. This evaluation may require significant judgment. In allocating consideration in the contract to the separate lease components and the non-lease components, the Organization uses the standalone prices of the lease and non-lease components. Observable standalone prices are used, if available. If the standalone price for a component has a high level of variability or uncertainty, this allocation may require significant judgment.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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

(o) **Adoption of new accounting standards**—In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, Leases) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Organization adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022 using a modified retrospective approach, with certain practical expedients available.

The Organization elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

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

The more significant concentrations of credit risk are as follows:

(a) **Demand and time deposits**—The Organization maintains demand and time 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.

(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, 2023, no obligation remains outstanding to the funding source.

**SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

(4) Property and Equipment:

The following is a summary of property and equipment at June 30, 2023:

Land	\$	225,500
Buildings and improvements		3,380,645
Furniture and equipment		284,723
Vehicles		107,374
		3,998,242
Less accumulated depreciation		1,742,753
Total		\$ 2,255,489

(5) 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, 2023 were \$12,000.

(6) 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 \$108,000 for the year ended June 30, 2023 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 \$2,113,116 for the year ended June 30, 2023, and is recognized as thrift stores revenue and cost of goods sold in the Statement of Activities. The Organization receives donations of various household types to use in its shelters. The value of this in-kind support is based upon the fair value of the items donated. In-kind revenue related to these donations totaled \$34,456 for the year ended June 30, 2023. The Organization also receives in-kind donations of legal services from an attorney. These in-kind services totaled \$103,060 for the year ended June 30, 2023 and are recognized as in-kind revenue in the Statement of Activities.

(7) 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.

SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

(8) **Leases:**

The Organization has operating leases for office equipment (commercial copiers) and buildings, which have remaining lease terms expiring in fiscal years 2025 through 2037. The Organization had no finance leases for the year ended June 30, 2023.

The components of lease expense for the year ended June 30, 2023 were as follows:

Operating lease cost	\$ 372,976
Short-term lease cost	15,303
	<u>\$ 388,279</u>

Other information related to leases for the year ended June 30, 2023 is as follows:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$ 342,526
Weighted-average remaining lease term—operating leases	9.44 years
Weighted-average discount rate—operating leases	3.04%

Future minimum lease payments under non-cancellable leases as of June 30, 2023 were as follows:

<u>Year Ending June 30,</u>	<u>Operating</u>
2024	\$ 349,247
2025	359,419
2026	353,591
2027	219,465
2028	100,716
Thereafter	<u>1,020,290</u>
Total undiscounted cash flows	2,402,728
Less: present value discount	(338,635)
Total lease liabilities	<u>\$ 2,064,093</u>

(9) **Note Payable:**

Note payable consisted of the following at June 30, 2023:

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	<u>192,942</u>
Less: Current portion of long-term debt	-
Long-term debt, less current portion	<u>\$ 192,942</u>

**SAFETY SHELTER OF ST. JOHNS COUNTY, INC.
D/B/A BETTY GRIFFIN CENTER
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

(9) **Note Payable:** (Continued)

At June 30, 2023, note payable maturities for the next five years and in aggregate were as follows:

Year Ending June 30,	Amount
2024	\$ -
2025	-
2026	192,942
2027	-
2028	-
Total	\$ 192,942

(10) **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	\$ 1,875,932
Cash and cash equivalents	100,000
Grants and contracts receivable	503,652
Financial assets available to meet cash needs for general expenditures within one year	\$ 2,479,584

(11) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through November 28, 2023, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

**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, 2023**

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Assistance Listing Number	Contract Number	Expenditures
FEDERAL AWARDS			
U.S. Department of Health and Human Services			
Passed through Florida Department of Children and Families			
Temporary Assistance for Needy Families	93.558	LN153	\$ 49,718
Temporary Assistance for Needy Families	93.558	LN245	92,828
			<u>142,546</u>
Passed through Florida Department of Children and Families			
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	LN245	56,326
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	LN153 - ARPA	28,500
			<u>84,826</u>
Passed through Florida Council Against Sexual Violence			
Injury Prevention and Control Research and State and Community Based Programs	93.136	21RPE16	<u>75,000</u>
Department of Justice			
Passed through Florida Council Against Sexual Violence, Inc.			
Sexual Assault Services Formula Program	16.017	16SAS16	<u>96,322</u>
Passed through Department of Health and Human Services, Florida Department of Children and Families			
Justice Systems Response to Families	16.021	LN153	14,880
Justice Systems Response to Families	16.021	LN245	90,915
			<u>105,795</u>
Passed through Florida Office of Attorney General			
Victims of Crime Act	16.575	VOCA-2021-Safety Shelter of St. Joh-00677	258,757
Victims of Crime Act	16.575	VOCA-2022-Safety Shelter of St. Joh-00800	687,817
			<u>946,574</u>
Department of Housing and Urban Development			
Passed through Department of Housing and Urban Development, passed through Flagler Hospital, Inc.			
Emergency Solutions Grant Program	14.231	NP006	56,028
Total Federal Awards			<u><u>\$ 1,507,091</u></u>

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, 2023

(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, 2023 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, 2023, 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, 2023, 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 November 28, 2023.

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.

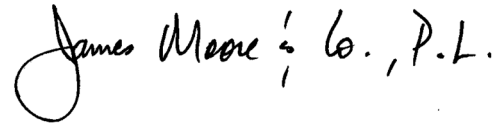
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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
November 28, 2023

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, 2023. 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.

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, 2023.

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
November 28, 2023

**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, 2023**

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 no
- Significant deficiencies identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major Federal programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes 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 no

Identification of major programs:

Federal Program	Assistance Listing 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?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> 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, 2022.