

**NASHVILLE SAFE HAVEN
FAMILY SHELTER, INC.**

**CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

DECEMBER 31, 2021 AND 2020

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.

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Independent Auditor's Report

To the Board of Directors
Nashville Safe Haven Family Shelter, Inc.
Nashville, Tennessee

Opinion

We have audited the accompanying consolidated financial statements of Nashville Safe Haven Family Shelter, Inc. ("Safe Haven"), which comprise the consolidated statements of financial position as of December 31, 2021 and 2020, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 Safe Haven 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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.

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 Safe Haven's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



To the Board of Directors
Nashville Safe Haven Family Shelter, Inc.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards 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 Safe Haven'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 Safe Haven'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.



To the Board of Directors
Nashville Safe Haven Family Shelter, Inc.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 June 28, 2022, on our consideration of the Safe Haven'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 the Safe Haven'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 the Safe Haven's internal control over financial reporting and compliance.

Nashville, Tennessee
June 28, 2022

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 2,505,199	\$ 1,904,097
Investments	1,300,937	1,532,925
Grants receivable, no allowance	615,769	323,758
Other receivables	16,086	4,482
Inventories	108,914	134,390
Prepaid expenses	26,271	58,324
Property and equipment, net	<u>1,648,428</u>	<u>1,836,443</u>
Total assets from continuing operations	6,221,604	5,794,419
ASSETS OF DISCONTINUED OPERATIONS	<u>-</u>	<u>45,513</u>
Total assets	<u><u>\$ 6,221,604</u></u>	<u><u>\$ 5,839,932</u></u>
LIABILITIES		
Accounts payable and accrued expenses	\$ 138,133	\$ 66,971
Deferred revenue	-	42,000
Note payable	<u>-</u>	<u>270,648</u>
Total liabilities from continuing operations	138,133	379,619
LIABILITIES OF DISCONTINUED OPERATIONS	<u>-</u>	<u>75,413</u>
Total liabilities	<u>138,133</u>	<u>455,032</u>
NET ASSETS		
Net assets without donor restrictions	6,040,418	5,341,458
Net assets with donor restrictions	<u>43,053</u>	<u>43,442</u>
Total net assets	<u>6,083,471</u>	<u>5,384,900</u>
Total liabilities and net assets	<u><u>\$ 6,221,604</u></u>	<u><u>\$ 5,839,932</u></u>

See notes to financial statements.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and gains:			
Contributions	\$ 1,186,571	\$ 22,761	\$ 1,209,332
Fundraising events, net of direct expenses of \$254,306 and \$87,411 in 2021 and 2020, respectively	595,536	-	595,536
In-kind contributions	84,197	-	84,197
Grants	3,010,397	-	3,010,397
Staffing income	-	-	-
Interest	15,253	-	15,253
Other	347,661	-	347,661
Net assets released from restrictions	23,150	(23,150)	-
Total revenues and gains	5,262,765	(389)	5,262,376
Expenses and losses:			
Program services	3,194,622	-	3,194,622
Supporting services:			
Management and general	830,663	-	830,663
Fundraising	568,494	-	568,494
Total supporting services	1,399,157	-	1,399,157
Total expenses and losses	4,593,779	-	4,593,779
Increase (decrease) in net assets from continuing operations	668,986	(389)	668,597
Discontinued operations:			
Gain (loss) on discontinued operations	29,974	-	29,974
Change in net assets	698,960	(389)	698,571
Net assets, beginning of year	5,341,458	43,442	5,384,900
Net assets, end of year	\$ 6,040,418	\$ 43,053	\$ 6,083,471

2020		
Without Donor Restrictions	With Donor Restrictions	Total
2,471,450	\$ 2,000	\$ 2,473,450
622,177	-	622,177
121,063	-	121,063
2,463,506	-	2,463,506
-	-	-
10,659	-	10,659
22,879	-	22,879
-	-	-
<u>5,711,734</u>	<u>2,000</u>	<u>5,713,734</u>
 2,483,256	 -	 2,483,256
 820,377	 -	 820,377
<u>371,706</u>	<u>-</u>	<u>371,706</u>
 1,192,083	 -	 1,192,083
<u>3,675,339</u>	<u>-</u>	<u>3,675,339</u>
 2,036,395	 2,000	 2,038,395
 (69,643)	 -	 (69,643)
 1,966,752	 2,000	 1,968,752
<u>3,374,706</u>	<u>41,442</u>	<u>3,416,148</u>
<u>\$ 5,341,458</u>	<u>\$ 43,442</u>	<u>\$ 5,384,900</u>

See notes to financial statements.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Supporting Services				Total
	Program Services	Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 1,169,566	\$ 387,768	\$ 150,797	\$ 538,565	\$ 1,708,131
Payroll taxes	95,526	29,229	12,276	41,505	137,031
Employee benefits	214,455	81,182	26,279	107,461	321,916
Total salaries and related expenses	1,479,547	498,179	189,352	687,531	2,167,078
In-kind program supplies	109,673	-	-	-	109,673
Professional fees	15,366	103,045	104,684	207,729	223,095
Building maintenance and general liability insurance	47,762	82,235	743	82,978	130,740
Utilities	7,519	31,046	-	31,046	38,565
Individual family assistance	1,372,124	21	-	21	1,372,145
Vehicle and equipment maintenance	1,592	7,191	-	7,191	8,783
Office supplies	1,212	20,422	3,975	24,397	25,609
Public relations	1,234	73	32,338	32,411	33,645
Employee travel and mileage	13,392	36	15	51	13,443
Bank fees and other	-	1,939	14,493	16,432	16,432
Dues, memberships and training	12,118	11,758	10,455	22,213	34,331
Rent assistance	37,527	8,730	202,259	210,989	248,516
Newsletter	-	10,459	6,731	17,190	17,190
Other	19	28,047	3,449	31,496	31,515
Total other expenses	1,619,538	305,002	379,142	684,144	2,303,682
Total expenses before depreciation amortization, and loss on sale	3,099,085	803,181	568,494	1,371,675	4,470,760
Depreciation	155,730	27,482	-	27,482	183,212
Total expenses	\$ 3,254,815	\$ 830,663	\$ 568,494	\$ 1,399,157	\$ 4,653,972

See notes to financial statements.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Program Services	Supporting Services			Total
		Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 1,175,775	\$ 416,962	\$ 145,263	\$ 562,225	\$ 1,738,000
Payroll taxes	99,796	32,550	12,108	44,658	144,454
Employee benefits	168,858	50,530	37,114	87,644	256,502
Total salaries and related expenses	1,444,429	500,042	194,485	694,527	2,138,956
In-kind program supplies	103,750	-	-	-	103,750
Professional fees	11,623	98,799	87,969	186,768	198,391
Building maintenance and general liability insurance	25,464	84,086	898	84,984	110,448
Utilities	13,595	29,916	-	29,916	43,511
Individual family assistance	1,232,597	-	-	-	1,232,597
Vehicle maintenance	1,466	10,539	-	10,539	12,005
Office supplies	8,102	12,875	933	13,808	21,910
Public relations	218	227	5,877	6,104	6,322
Employee travel and mileage	7,883	132	32	164	8,047
Bank fees and other	-	6,981	23,759	30,740	30,740
Dues, memberships and training	21,757	16,314	12,084	28,398	50,155
Rent assistance	26,943	1,867	32,033	33,900	60,843
Newsletter	2,862	9,347	8,673	18,020	20,882
Other	356	22,075	4,963	27,038	27,394
Total other expenses	1,456,616	293,158	177,221	470,379	1,926,995
Total expenses before depreciation	2,901,045	793,200	371,706	1,164,906	4,065,951
Depreciation	154,006	27,177	-	27,177	181,183
Total expenses	<u>\$ 3,055,051</u>	<u>\$ 820,377</u>	<u>\$ 371,706</u>	<u>\$ 1,192,083</u>	<u>\$ 4,247,134</u>

See notes to financial statements.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Change in net assets	\$ 698,571	\$ 1,968,752
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	183,212	181,183
Loss on disposals	4,803	-
Realized gain on investments	(42,761)	-
Unrealized (loss) gain on investments	36,648	(20,879)
Contributions of stock	-	(1,252,580)
PPP loan forgiveness	(270,648)	-
Increase in current assets:		
Other receivables	(11,604)	(23,711)
Grants receivable	(292,011)	(146,660)
Inventory	25,476	(17,313)
Prepaid expenses	32,053	(17,250)
Increase (decrease) in current liabilities:		
Accounts payable and accrued expenses	71,162	(23,233)
Unearned revenue	(42,000)	42,000
Net change in operating activities for discontinued operations	<u>(29,900)</u>	<u>(23,886)</u>
Net cash provided by operating activities	<u>363,001</u>	<u>666,423</u>
Cash flows from investing activities:		
Net sales (purchases) of investments	238,101	(5,802)
Purchase of property and equipment	<u>-</u>	<u>(37,834)</u>
Net cash provided by (used in) investing activities	<u>238,101</u>	<u>(43,636)</u>
Cash flows from financing activities:		
Proceeds from note payable	-	270,648
Net change in financing activities for discontinued operations	<u>-</u>	<u>68,517</u>
Net cash provided by financing activities	<u>-</u>	<u>339,165</u>
Net change in cash and cash equivalents	601,102	961,952
Cash and cash equivalents, beginning of year	<u>1,904,097</u>	<u>942,145</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,505,199</u></u>	<u><u>\$ 1,904,097</u></u>

See notes to financial statements.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Nashville Safe Haven Family Shelter, Inc. (“Safe Haven”) is a nonprofit corporation located in Nashville, Tennessee. Safe Haven provides shelter, training, counseling, spiritual guidance, and education to homeless families in a faith-based setting in and around Middle Tennessee. The primary goal of Safe Haven is to help families overcome homelessness and achieve social and economic independence. Staff 360, LLC is a wholly-owned subsidiary of Safe Haven, formed in 2017 for the purpose of providing temporary staffing, job support training, and other ancillary support services to the homeless population of Middle Tennessee. The financial statements and footnotes are presented on a consolidated basis with all significant intercompany balances and transactions eliminated in the consolidation. Staff 360 ceased operations in April 2021. See Note L. The significant accounting policies and practices followed by Safe Haven, are presented below to assist the reader in evaluating the consolidated financial statements.

Basis of Presentation

The accompanying consolidated financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

Classification of Net Assets

Safe Haven reports information regarding its financial position and activities according to two classes of net assets based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the mission of Safe Haven. These net assets may be used at the discretion of Safe Haven’s management and the board of directors. Net assets without donor restrictions includes the following:

Board Designated Net Assets - operating and capital reserves to be used at the Board of Directors’ discretion, totaling \$121,200 and \$114,270 at December 31, 2021 and 2020, respectively.

Undesignated Net Assets - net assets without donor restrictions excluding those designated for specific activities by the Board of Directors.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Assets With Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Safe Haven or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Safe Haven does not have net assets with donor restrictions that are perpetual in nature.

Cash and Cash Equivalents

For financial statement purposes, Safe Haven considers all cash and all highly liquid investments not held for long-term investment, and which have original maturities of three months or less, to be cash equivalents.

Contributions

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restriction.

Gifts of property and equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, Safe Haven reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Safe Haven receives various types of in-kind contributions including food and other program supplies and volunteer services. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by the individuals possessing those skills, and would typically need to be purchased if not provided by the donation. Donated food and other program supplies are reflected as contributions in the accompanying consolidated financial statements at their estimated fair values at date of receipt. The amounts reflected in the accompanying consolidated financial statements as in-kind donations are offset by corresponding amounts included in expenses.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Contributions receivable are recorded at their fair value and reflect discounts for payment terms greater than one year. They represent pledges which are considered to be either conditional or unconditional promises to give. A conditional contribution is one which depends on the occurrence of some specified uncertain future event to become binding on the donor. Conditional contributions are not recorded as revenue until the condition is met, at which time they become unconditional. Unconditional contributions are recorded as revenue at the time verifiable evidence of the pledge is received.

Safe Haven evaluates receivables for collectability whenever facts or circumstances indicate that a balance might not be collectible. An allowance is established for those receivables that are not considered collectible based on historical experience and a review of the current status of receivables. Receivables are written off when all collection efforts have been exhausted and collection is considered remote.

Revenue Recognition

Revenues from contracts with customers is based on consideration defined in the contracts. Safe Haven's contracts with customers include staffing services and are recognized as earned or when the performance obligations are satisfied. Performance obligations are determined based on the nature of the service provided by Safe Haven.

Grant Revenue and Receivables

Revenue under federal, state and other grants is recognized to the extent related expenses have been incurred. Grants receivable represents the difference between amounts earned and amounts received.

Inventories

Inventories consist primarily of donated program supplies and are stated at the lower of cost and net realizable value. Cost has been determined on the first-in, first-out basis.

Property and Equipment

Property and equipment are carried at cost or at fair value as of the date contributed. The fair value of donated labor services associated with property and equipment are added to the cost of the asset. Repairs and maintenance are charged to expense as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from 3 to 31.5 years.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Income Taxes

Safe Haven is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code; accordingly, no provision for income taxes is included in the accompanying consolidated financial statements.

Safe Haven accounts for the effect of any uncertain tax positions based on a more likely than not threshold to the recognition of the tax positions being sustained based on the technical merits of the position under examination by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a cumulative probability assessment that aggregates the estimated tax liability for all uncertain tax positions. Tax positions for Safe Haven include, but are not limited to, the tax-exempt status and determination of whether income is subject to unrelated business income tax; however, Safe Haven has determined that such tax positions do not result in an uncertainty requiring recognition.

Investments

Investments consist of a certificate of deposit and stocks, which are stated at fair value. Fair value is determined as the cost of the deposit plus any accrued interest and of the actively traded value of the stock on the open market.

Estimates

Judgment and estimation are exercised by management in certain areas of the preparation of the consolidated financial statements. The more significant areas include the recovery period for property and equipment, the allowance for uncollectible receivables, the functional allocation of expenses, and the fair value of investments. Management believes that such estimates have been based on reasonable assumptions and that such estimates are adequate. Actual results could differ from these estimates.

Fair Value of Financial Instruments

Assets and liabilities recorded at fair value in the consolidated statement of financial position are categorized based on the level of judgment associated with the inputs used to measure their fair value (Note E). Level inputs, as defined by Financial Accounting Standards Board Accounting Standards Codification (ASC) 820 *Fair Value Measurements and Disclosures*, are as follows:

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Level 1 - Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

Level 3 - Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect Safe Haven's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

Functional Allocation of Expenses

Costs of providing Safe Haven's programs and services are summarized and reported on a functional basis. Program expenses included costs directly associated with the program and other indirect costs determined to benefit that program. These costs have been allocated between program and supporting services based on estimates made by management.

Reclassifications

Certain reclassifications were made to the 2020 financial statement amounts to conform to the 2021 presentation.

B. LIQUIDITY AND AVAILABILITY OF RESOURCES

The table below represents financial assets available for general expenditures within one year at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year end:		
Cash and cash equivalents	\$2,505,199	\$1,904,097
Investments	1,300,937	1,532,925
Grants and contributions receivable, net	615,769	323,758
Other receivable	<u>16,086</u>	<u>4,482</u>
Total financial assets	<u>4,437,991</u>	<u>3,765,262</u>

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

B. LIQUIDITY AND AVAILABILITY OF RESOURCES - Continued

Less amounts not available to be used for
general expenditures withing one year:

Board designated funds	121,200	114,270
Subject to donor restrictions	<u>43,053</u>	<u>43,442</u>

Financial assets not available to be used within one year to be used within one year	<u>164,253</u>	<u>157,712</u>
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Financial assets available to meet general expenditures within one year	<u>\$4,273,738</u>	<u>\$3,607,550</u>
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Safe Haven receives substantial support through grants, restricted and unrestricted contributions and fundraising events. Safe Haven must maintain sufficient resources to meet responsibilities to its grantors and donors. Grant revenues are received monthly through submittal of reimbursement requests for various programs. Safe Haven has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Safe Haven intends to hold board designated funds for operating and capital reserves, as designated by the Board of Directors, however these amounts could be made available, if necessary. Safe Haven also has a line-of-credit with a maximum borrowing limit of \$100,000, which is available for use in operations, as needed.

C. CONTRIBUTIONS RECEIVABLE

Contributions receivable at December 31, 2021 and 2020 consisted of \$16,086 and \$-0-, respectively, and are expected to be collected within one year.

D. PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 272,305	\$ 272,305
Buildings	2,496,883	2,496,883
Building improvements	190,720	190,720
Equipment	125,378	125,378
Furnishings	191,637	191,637
Vehicles	151,267	151,267
Construction in progress	<u>-</u>	<u>4,803</u>
	3,428,190	3,432,993
Less: accumulated depreciation	<u>(1,779,762)</u>	<u>(1,596,550)</u>
Property and equipment, net	<u>\$ 1,648,428</u>	<u>\$ 1,836,443</u>

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

D. PROPERTY AND EQUIPMENT - Continued

Depreciation expense was \$183,212 and \$181,183 in 2021 and 2020, respectively.

E. FAIR VALUE OF FINANCIAL INSTRUMENTS

Required disclosures concerning the estimated fair value of financial instruments are presented below. The estimated fair value amounts have been determined based on Safe Haven's assessment of available market information and appropriate valuation methodologies. The following table summarizes required fair value disclosures and measurements at December 31, 2021 and 2020:

		<u>Fair Value Measurements at Reporting Date Using</u>		
		<u>Quoted Prices in</u>	<u>Significant</u>	<u>Significant</u>
		<u>Active Markets for</u>	<u>Other Observable</u>	<u>Unobservable</u>
		<u>Identical Assets</u>	<u>Inputs</u>	<u>Inputs</u>
		<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
		<u>Assets Measured</u>		
		<u>at Fair Value</u>		
<u>December 31, 2021</u>				
Marketable equity securities	\$1,041,445	\$1,041,445	\$ -	\$ -
Certificates of deposit	<u>259,492</u>	<u>259,492</u>	<u>-</u>	<u>-</u>
	<u>\$1,300,937</u>	<u>\$1,300,937</u>	<u>\$ -</u>	<u>\$ -</u>

		<u>Quoted Prices in</u>	<u>Significant</u>	<u>Significant</u>
		<u>Active Markets for</u>	<u>Other Observable</u>	<u>Unobservable</u>
		<u>Identical Assets</u>	<u>Inputs</u>	<u>Inputs</u>
		<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
		<u>Assets Measured</u>		
		<u>at Fair Value</u>		
<u>December 31, 2020</u>				
Marketable equity securities	\$1,273,459	\$1,273,459	\$ -	\$ -
Certificates of deposit	<u>259,466</u>	<u>259,466</u>	<u>-</u>	<u>-</u>
	<u>\$1,532,925</u>	<u>\$1,532,925</u>	<u>\$ -</u>	<u>\$ -</u>

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

F. NOTE PAYABLE

Safe Haven has an available \$100,000 line-of-credit agreement that matures in May 2028. Interest is payable monthly at the bank's prime rate plus 1.0%, not to fall below 4.75%. The interest rate at December 31, 2021 and 2020 was 4.75%. There was no outstanding balance at December 31, 2021 and 2020.

On April 17, 2020, Safe Haven and Staff 360 received loan proceeds in the amount of \$270,648 and \$68,517, respectively, under the Paycheck Protection Program (the "Program"). The Program, established as part of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), provides loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The note payable and accrued interest are forgivable as long as the organization 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 organization terminates employees or reduces salaries during the applicable period. The unforgiven portion of the note payable is payable over two years at an interest rate of 1% and the organization's monthly principal and interest payments would begin seven months from the date the notes payable were dated. Both Safe Haven and Staff 360 were notified in April 2021 their loans totaling \$270,648 and \$68,517, respectively, were forgiven in full. These forgiven loan amounts are included in other income and discontinued operations in the consolidated financial statements for 2021.

G. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following:

	<u>2021</u>	<u>2020</u>
Subject to expenditure for specified purposes:		
Scholarships	\$27,553	\$20,292
Expiration of time restrictions	<u>15,500</u>	<u>23,150</u>
Total net assets with donor restrictions	<u>\$43,053</u>	<u>\$43,442</u>

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

G. NET ASSETS WITH DONOR RESTRICTIONS - Continued

Net assets were released from donor restrictions by satisfying the restricted purposes or by occurrence of other events specified by donors for the years ended December 31, 2021 and 2020, respectively, as follows:

	<u>2021</u>	<u>2020</u>
Satisfaction of purpose restrictions	\$ -	\$ -
Expiration of time restrictions	<u>23,150</u>	<u>-</u>
Total net assets released from restrictions	<u>\$ 23,150</u>	<u>\$ -</u>

H. CONCENTRATION OF CREDIT RISK

Safe Haven maintains its cash and cash equivalents in high credit quality financial institutions at balances which, at times, may exceed federally insured limits. Safe Haven has not experienced any losses in such accounts. Credit risk also extends to uncollateralized receivables.

I. IN-KIND CONTRIBUTIONS

During the year, Safe Haven received in-kind contributions of food and other program supplies valued at \$84,197 and \$121,063 in 2021 and 2020, respectively. In both 2021 and 2020, individual volunteers contributed significant amounts of time to Safe Haven activities, which have not been reflected in the accompanying consolidated financial statements, as they did not meet the recognition criteria.

J. RETIREMENT PLAN

Safe Haven participates in a multi-employer retirement program. The Plan is a defined contribution retirement plan (401k) covering employees who meet certain eligibility requirements. Safe Haven's contributions to the plan are discretionary up to 5% of the participants' elective deferral. Employer contributions for the years ended December 31, 2021 and 2020 totaled \$44,756 and \$32,626, respectively.

K. COVID-19 PANDEMIC

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak"). In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

K. COVID-19 PANDEMIC - Continued

The extent of the impact of COVID-19 on Safe Haven's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on its clients, donors, employees, and vendors, all of which are uncertain and cannot be predicted. In order to assist in the mitigation of potential negative impact on its operational and financial performance, the organization applied for and received financing from the Small Business Administration (the "SBA") through the Paycheck Protection Program (Note F) and also received funding through the Department of Treasury through the Coronavirus Relief Fund totaling \$814,723 in 2020.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. The ultimate future impact, if any, of the pandemic on Safe Haven's results of operations, financial position, liquidity, or capital resources cannot be reasonably estimated at this time.

On April 20, 2021, Staff 360 was notified that their application for forgiveness of their PPP loan was approved, and that the SBA had remitted \$68,517 to the lender of record as authorized by Section 1106 of the CARES Act.

On May 17, 2021, Safe Haven was notified that their application for forgiveness of their PPP loan was approved, and that the SBA had remitted \$270,648 to the lender of record as authorized by Section 1106 of the CARES Act.

L. DISCONTINUED OPERATIONS

On April 2, 2021, Staff 360 ceased operations and the Board formally dissolved the company in May 2021.

The assets and liabilities of the discontinued operations have been separately presented as Assets and Liabilities of Discontinued Operations on the statements of financial position. The results of operations have also been separately presented as Discontinued Operations in the statements of activities.

The following are the major classes of assets and liabilities related to the discontinued operations as of December 31, 2021 and 2020:

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

L. DISCONTINUED OPERATIONS - Continued

	<u>2021</u>	<u>2020</u>
Cash	\$ -	\$20,656
Inventories	<u>-</u>	<u>24,857</u>
Assets of discontinued operations	<u>-</u>	<u>45,513</u>
Accounts payable and accrued liabilities	-	6,896
Note payable	<u>-</u>	<u>68,517</u>
Liabilities of discontinued operations	<u>-</u>	<u>75,413</u>

The operating results of the discontinued operations for the year ended December 31, 2021 and 2020, are summarized as follows:

	<u>2021</u>	<u>2020</u>
Staffing income	\$ 21,640	\$ 488,923
Interest	10	119
Other	<u>68,517</u>	<u>13,110</u>
Total revenues and gains	<u>90,167</u>	<u>502,152</u>
Program services	<u>(60,193)</u>	<u>(571,795)</u>
Total expenses	<u>(60,193)</u>	<u>(571,795)</u>
Net gain (loss) on discontinued operations	<u>\$ 29,974</u>	<u>\$ (69,643)</u>

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 28, 2022, which is the date the consolidated financial statements were available for issuance, and has determined there were no subsequent events requiring disclosure.

SUPPLEMENTAL INFORMATION

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Grantor/Pass-Through Grantor/Program Title	CFDA Number	Pass-through Entity Identifying Number	Expenditures
Temporary Assistance for Needy Families			
<u>United States Department of Health and Human Services</u>			
Family Empowerment Program: Rapid Rehousing, Prevention and Diversion FY20/21 (1)	93.558	68080	\$ 1,473,723
Family Empowerment Program: Rapid Rehousing, Prevention and Diversion FY21/22 (1)	93.558	68080	539,880
Total Temporary Assistance for Needy Families			2,013,603
Continuum of Care Program			
<u>Department of Housing and Urban Development</u>			
Emergency Solutions Grants - FY20/21 (2)	14.267	TN0192L4J041906	9,649
Emergency Solutions Grants - FY21/22 (2)	14.267	TN0192L4J042007	188,990
Total Continuum of Care Program			198,639
* Emergency Solutions Grant Program			
<u>Department of Housing and Urban Development</u>			
Emergency Solutions Grant - FY19/20 (3)	14.231	N/A	46,535
Emergency Solutions Grant (CARES) - FY20-22 (3)	14.231	N/A	527,378
Total Emergency Solutions Grant Program			573,913
Emergency Food and Shelter National Board Program			
<u>Department of Homeland Security</u>			
FEMA - Shelter Program	97.024	N/A	17,992
FEMA - Shelter Program	97.024	N/A	22,500
Total FEMA - Shelter Program			40,492
TOTAL FEDERAL AWARDS			\$ 2,826,647

* - denotes major program

(1) - Passed through the Tennessee Department of Human Services and the United Way of Metropolitan Nashville

(2) - Passed through the Tennessee Department of Housing and Urban Development and the Metropolitan Development and Housing Agency

(3) - Passed through the Metropolitan Development and Housing Agency

See independent auditor's opinion and accompanying notes.

NASHVILLE SAFE HAVEN FAMILY SHELTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

A. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented 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), on the accrual basis of accounting.

Safe Haven has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

B. SUBRECIPIENTS

Safe Haven passed through \$-0- to sub recipients in 2021.



Independent Auditor's 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*

Members of the Board of Directors
Nashville Safe Haven Family Shelter
Nashville, Tennessee

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 consolidated financial statements of Nashville Safe Haven Family Shelter ("Safe Haven"), which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated June 28, 2022.

Report on Internal Control over Financial Reporting

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

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

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



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Safe Haven's consolidated 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Nashville, Tennessee
June 28, 2022



Independent Auditor's Report on Compliance for the Major Program
and on Internal Control over Compliance Required by the Uniform Guidance

Members of the Board of Directors
Nashville Safe Haven Family Shelter
Nashville, Tennessee

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Nashville Safe Haven Family Shelter's ("Safe Haven") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Safe Haven's major federal program for the year ended December 31, 2021. Safe Haven's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Safe Haven complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended December 31, 2021.

Basis for Opinion on the Major Federal Program

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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Safe Haven and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of Safe Haven's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Safe Haven's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Safe Haven's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Safe Haven's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Safe Haven's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Safe Haven's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Safe Haven's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Nashville, Tennessee
June 28, 2022

NASHVILLE SAFE HAVEN FAMILY SHELTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

I. SUMMARY OF INDEPENDENT AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ___Yes XNo
- Significant deficiency(ies) identified? ___Yes XNone Reported

Noncompliance material to financial statements noted? ___Yes XNo

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ___Yes XNo
- Significant deficiency(ies) identified? ___Yes XNone Reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2CFR 200.516(a) of the Uniform Guidance? ___Yes XNo

Major Programs

CFDA Number	Grantor	Name of Federal Program	Amount Expended
14.231	HUD	Emergency Solutions Grant Program	\$573,913

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

Auditee qualified as low-risk auditee XYes ___No

NASHVILLE SAFE HAVEN FAMILY SHELTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED DECEMBER 31, 2021

II. FINANCIAL STATEMENT FINDINGS

There were no current year or prior year findings.