

PROJECT SANCTUARY, INC.

UKIAH, CALIFORNIA

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT**

SEPTEMBER 30, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	Exhibit A 4
Statements of Functional Expenses	Exhibit B 5
Statements of Cash Flows	Exhibit C 6
Notes to the Financial Statements	7-15
Supplemental Information:	
Schedule of Revenues, Expenses and Change of in Net Assets	Schedule 1 16
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 <i>Government Auditing Standards</i>	17-18
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	19-20
Schedule of Expenditures of Federal Awards	21
Notes to the Schedule of Expenditures of Federal Awards	22
Schedule of Findings and Questioned Costs	23
Status of Prior Year Findings and Recommendations	24

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Project Sanctuary, Inc.
Ukiah, California

Report on the Financial Statements

We have audited the accompanying financial statements of Project Sanctuary, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

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

Report on Summarized Comparative Information

We have previously audited Project Sanctuary, Inc.'s 2019 financial statements, and our report dated September 16, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary data in schedule 1 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2021, on our consideration of Project Sanctuary, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Project Sanctuary, Inc.'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 Project Sanctuary, Inc.'s internal control over financial reporting and compliance.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
November 15, 2021

Project Sanctuary, Inc.
STATEMENT OF FINANCIAL POSITION
September 30, 2020
(With Comparative Totals for September 30, 2019)

	2020	2019
<u>ASSETS</u>		
Current assets:		
Cash & cash equivalents	\$ 580,058	\$ 457,474
Grants receivable	357,706	530,666
Other receivable	2,788	5,314
Prepaid expenses	9,906	9,578
Total current assets	950,458	1,003,032
Non-current assets:		
Restricted cash	6,355	11,240
Deposits	16,791	16,791
Fixed assets, net of accumulated depreciation	357,143	348,587
Total non-current assets	380,289	376,618
Total assets	\$ 1,330,747	\$ 1,379,650
 <u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 21,472	\$ 53,311
Accrued payroll	10,151	50,479
Accrued vacation	52,141	38,596
Deferred revenue	7,500	7,500
Total current liabilities	91,264	149,886
Net assets - Exhibit A:		
Without donor restrictions		
Undesignated	1,013,949	996,219
Board designated	215,000	215,000
Total without donor restrictions	1,228,949	1,211,219
With donor restrictions		
Restricted contributions	10,534	18,545
Total with donor restrictions	10,534	18,545
Total net assets	1,239,483	1,229,764
Total liabilities and net assets	\$ 1,330,747	\$ 1,379,650

The accompanying notes are an integral part of these financial statements.

Project Sanctuary, Inc.
STATEMENT OF ACTIVITIES

Exhibit A

For the Year Ended September 30, 2020
 (With Comparative Totals for the Year Ended September 30, 2019)

	Without Donor Restrictions	With Donor Restrictions	2020 Total	2019 Total
Revenues:				
Federal grants	\$ 1,189,483	\$ -	\$ 1,189,483	\$ 1,281,813
State grants	260,162	-	260,162	466,314
Other grants	-	-	-	29,813
Local government	20,359	-	20,359	13,690
In-kind contributions	204,394	-	204,394	238,260
Contributions	109,627	10,482	120,109	158,978
Miscellaneous	701	-	701	1,065
Released from restriction	18,493	(18,493)	-	-
Total revenues	1,803,219	(8,011)	1,795,208	2,189,933
Expenses:				
Program services:				
Inland	574,377	-	574,377	597,614
Coast	479,650	-	479,650	594,559
Shelter	263,849	-	263,849	344,122
Transitional	224,327	-	224,327	285,411
Subtotal program services	1,542,203	-	1,542,203	1,821,706
Support services:				
General & administrative	240,920	-	240,920	263,551
Fundraising	2,366	-	2,366	16,056
Subtotal support services	243,286	-	243,286	279,607
Total expenses	1,785,489	-	1,785,489	2,101,313
Change in net assets	17,730	(8,011)	9,719	88,620
Net assets, beginning of period	1,211,219	18,545	1,229,764	1,141,144
Net assets, end of period	\$ 1,228,949	\$ 10,534	\$ 1,239,483	\$ 1,229,764

The accompanying notes are an integral part of these financial statements.

Project Sanctuary, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2020
(With Comparative Totals for the Year Ended September 30, 2019)

Exhibit B

	Program Services					Support Services			2020	2019
	Inland	Coast	Shelter	Transitional	Subtotal	GM&A	Fundraising	Subtotal	Total	Total
Expenses:										
Salaries & wages	\$ 246,406	\$ 291,701	\$ 148,369	\$ 29,254	\$ 715,730	\$ 139,552	\$ 1,795	\$ 141,347	\$ 857,077	\$ 963,787
Payroll taxes & benefits	60,701	79,925	44,089	10,094	194,809	46,292	504	46,796	241,605	282,872
In-kind: direct services	143,847	13,641	37,456	9,450	204,394	-	-	-	204,394	222,215
In-kind: direct materials	-	-	-	-	-	-	-	-	-	16,045
Outside services	30,362	18,832	-	1,703	50,897	111	-	111	51,008	55,025
Office supplies	8,780	4,650	105	487	14,022	4,193	-	4,193	18,215	25,008
Shelter supplies	147	-	2,518	2,045	4,710	-	-	-	4,710	5,249
Program supplies & expenses	3,752	2,138	76	99	6,065	1,627	-	1,627	7,692	19,034
Supplies other	-	-	-	-	-	-	-	-	-	3,135
Occupancy	21,837	6,409	10,588	6,483	45,317	8,538	-	8,538	53,855	60,847
Communications	11,215	11,331	998	3,956	27,500	1,000	-	1,000	28,500	22,464
Insurance	370	239	-	16	625	13,386	-	13,386	14,011	14,515
Travel & training	1,615	2,572	116	239	4,542	188	-	188	4,730	16,069
Printing & postage	4,045	1,618	-	197	5,860	-	67	67	5,927	7,493
Equipment maintenance & rental	11,094	6,810	4,534	657	23,095	4,257	-	4,257	27,352	43,622
Client specific assistance	3,841	16,185	223	141,843	162,092	12,134	-	12,134	174,226	222,741
Recruitment	264	118	-	10	392	-	-	-	392	25
Utilities	7,449	8,002	12,193	16,438	44,082	-	-	-	44,082	56,433
Interest	-	-	-	-	-	-	-	-	-	5
Depreciation	7,327	8,966	2,584	1,335	20,212	2,532	-	2,532	22,744	22,176
Miscellaneous	11,325	6,513	-	21	17,859	7,110	-	7,110	24,969	42,553
Total expenses	<u>\$ 574,377</u>	<u>\$ 479,650</u>	<u>\$ 263,849</u>	<u>\$ 224,327</u>	<u>\$ 1,542,203</u>	<u>\$ 240,920</u>	<u>\$ 2,366</u>	<u>\$ 243,286</u>	<u>\$ 1,785,489</u>	<u>\$ 2,101,313</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2020

(With Comparative Totals for the Year Ended September 30, 2019)

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Change in net assets	\$ 9,719	\$ 88,620
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	22,744	22,176
Loss on disposition of fixed assets	9,624	9,400
Changes in certain assets and liabilities:		
Grants receivable	172,960	(92,382)
Other receivable	2,526	108
Prepaid expenses	(328)	13,339
Deposits	-	5,355
Accounts payable	(31,839)	19,937
Accrued payroll	(40,328)	(22,942)
Accrued vacation	13,545	8,559
Deferred revenue	-	(15,599)
Net cash provided (used) by operating activities	<u>158,623</u>	<u>36,571</u>
Cash flows from investing activities:		
Acquisition of fixed assets	<u>(40,924)</u>	<u>(50,025)</u>
Net cash provided (used) by investing activities	<u>(40,924)</u>	<u>(50,025)</u>
Net increase (decrease) in cash during the period	117,699	(13,454)
Cash & cash equivalents balance, beginning of period	<u>468,714</u>	<u>482,168</u>
Cash & cash equivalents balance, end of period	<u>\$ 586,413</u>	<u>\$ 468,714</u>
Summary of cash and cash equivalents at end of period:		
Cash and cash equivalents	\$ 580,058	\$ 457,474
Restricted cash and cash equivalents	<u>6,355</u>	<u>11,240</u>
Total cash and cash equivalents at end of period	<u>\$ 586,413</u>	<u>\$ 468,714</u>
Supplemental disclosure of cash flow information:		
Interest paid	<u>\$ -</u>	<u>\$ 5</u>

The accompanying notes are an integral part of these financial statements.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 1 - GENERAL

Project Sanctuary, Inc. (the Agency) was incorporated as a California non-profit public benefit corporation in 1978. The Agency operates a crisis shelter and a transitional duplex for battered persons and their children. In addition to these operations, the Agency provides 24 hour crisis response, group and individual counseling, and court support for families affected by domestic violence or sexual assault, but not in need of safe emergency housing. The Agency also makes educational presentations to community groups and schools. The Agency offers the following programs:

- 24/7 Crisis Response
- Individual Counseling – Scheduled and Walk-In
- Group Counseling - Adults Molested as Children, Anger Management, and Empowerment
- Prevention Education - K-12, college, and community settings
- Temporary Restraining Order Assistance
- Hospital Accompaniment for Sexual Assault Evidence Exams
- Emergency, confidential shelter
- Transitional Housing

These programs are offered at inland, coast, and shelter locations.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements and records of the Agency are prepared on the accrual basis of accounting and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether the support and revenues or expenses were received or paid as of the end of the period. Grants are recognized as support when earned in accordance with the terms of each grant or agreement.

B. Basis of Presentation

Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. This guidance is intended to improve the net asset classification requirements and the information presented in the financial statements and notes about a not-for-profit organization's liquidity, financial performance, and cash flows. Main provisions of this guidance include: presentation of two classes of net assets versus the previously required three; recognition of capital gifts for construction as a net asset without donor restrictions when the associated long-lived asset is placed in service; recognition of underwater endowment funds as a reduction in net assets with donor restrictions; and reporting investment income net of external and direct internal investment expenses.

The guidance also enhances disclosures for board designated amounts, compositions of net assets with donor restrictions and how the restrictions affect the use of resources, qualitative and quantitative information about the liquidity and availability of financial assets to meet general expenditures within one year of the balance sheet date, and expenses by both their natural and functional classification, including methods used to allocate costs among program and support functions and underwater endowments.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Description of Net Assets

Without Donor Restrictions is defined as that portion of net assets that has no use or time restrictions. The Agency's bylaws include a variance provision giving the Board of Directors the power to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to specified organizations if, in the sole judgment of the Board of Directors (without the necessity of the approval of any other party), such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served. Based on that provision, the Agency classifies contributions, except as noted below, as without donor restriction for financial statement presentation.

With Donor Restrictions is defined as that portion of net assets that consists of a restriction on the specific use or the occurrence of a certain future event. Contributions unconditionally promised, including irrevocable planned gifts, which are scheduled to be received more than one year in the future, are recorded at fair value, classified as with donor restriction until the funds are received, and are discounted at a rate commensurate with the risks involved. Net assets consisting of the initial fair value of the gifts where the donor has specified that the assets donated are to be retained in an endowment, providing a permanent source of revenue for charitable purposes are classified as with donor restriction. The accumulation of assets, above historic gift value, in donor restricted endowment funds is classified as with donor restrictions until appropriated for use based on the Agency's spending policy. The Agency also receives grants from charitable foundations and local agencies for initiatives and special projects for which purpose restrictions apply. Such grants and contributions are recorded as with donor restrictions until the purpose restrictions are met. When the purpose restriction is accomplished, with donor restrictions net assets are reclassified to without donor restrictions net assets and reported as net assets released from restrictions.

D. Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, cash and cash equivalents include cash on deposit with financial institutions with a maturity of three months or less.

E. Fixed Assets

Fixed assets are stated at cost and depreciation is computed on the straight-line basis of accounting over the estimated useful lives of the assets. The Agency's capitalization level is \$5,000. Furniture and equipment are being depreciated over estimated useful lives of 5 years. Leasehold and building improvements are being depreciated over estimated useful lives of 10 to 25 years.

F. Public Support and Revenue

Donations represent contributions to the Agency from private agencies, individuals, and companies and are recognized as support when received.

Contributions are recognized at their fair value when the donor makes an unconditional promise to give to the Agency. Contributions restricted by the donor are reported as an increase in without donor restrictions net assets if the restriction is released in the same reporting period in which the support is received. All other contributions with donor restrictions are reported as an increase in with donor restrictions net assets, depending on the nature of the restrictions.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Public Support and Revenue (concluded)

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statement of activities as net assets released from restrictions.

G. Donated Services

Donated services are recognized as contributions in accordance with FASB ASC 958, *Accounting for Contributions and Presentation of Financial Statements*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency.

H. Functional Expenses

The Agency charges directly identifiable expenditures to program services. Expenses related to more than one function are charged to program services on the basis of periodic time and expense studies. The Agency's employees will track their time spent on each program (Inland, Coast, Shelter, Transitional, Fundraising or Administration) and this will determine a percentage of how to allocate a portion of salaries and benefits to each specific program. The same percentage is used to allocate other expenses including human resources, information technologies, occupying and maintaining facilities to each specific program. Administration services include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency.

I. Fundraising Expenses

Fundraising expenses are recognized when incurred, regardless of the campaign year to which they relate.

J. Use of Estimates

The financial statements have been prepared in conformity with U.S. generally accepted auditing standards and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality as well as the uncertainty of future events. Actual results could differ from those estimates.

K. Risk Management

The Agency is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Agency carries commercial insurance.

L. Contingencies

The Agency participates in numerous grants. Disbursement of funds received under these grants requires compliance with terms and conditions specified in the grant agreement and is subject to audit by the grantor agency. Any disallowed costs resulting from such an audit could become a liability of the general fund or other applicable funds.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

M. Accounting Pronouncements

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The guidance requires an entity to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which entities expect to be entitled in exchange for those goods and services. The update also requires additional disclosure to enable readers of the financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. The standard is effective for fiscal years beginning after December 15, 2019 and for interim periods beginning after December 15, 2020. The Agency is evaluating the impact of pending adoption of the new standard on the financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in *Topic 840, Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The new standard is effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. The Agency is evaluating the impact of the pending adoption of the new standard on the financial statements.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations through enhancements in presentation and disclosure. ASU 2020-07 was issued to address certain stakeholder's concern about the lack of transparency about the measurement of contributed nonfinancial assets recognized by not-for-profits, as well as the amount those contributions used in an entity's programs and other activities. The standard is effective for annual reporting periods beginning after June 15, 2021 and should be applied on a retrospective basis. The Agency is evaluating the effect that ASU 2020-07 will have on its financial statements and related disclosures.

NOTE 3 - INCOME TAXES

The Agency is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Agency is also exempt from California franchise taxes under Section 23701(d) of the Revenue and Taxation Code and, therefore, has made no provision for Federal or California income taxes. Contributors, donors and grantors may obtain tax benefits. In addition, the Agency has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 501(a) of the Code.

The Agency adopted the recognition requirements for uncertain tax positions as required by generally accepted accounting principles, with no cumulative effect adjustment required. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Agency has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Agency believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Agency's financial condition, results of operations or cash flows. Accordingly, the Agency has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at September 30, 2020. The Agency is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 4 - CONCENTRATIONS

The Agency receives a substantial amount of revenue from grants and contracts with the State of California. During the years ended September 30, 2020 and September 30, 2019, revenues from this source totaled \$1,433,695, and \$1,748,127, representing 80% and 80% of the Agency's total revenues respectively.

NOTE 5 - CASH AND CASH EQUIVALENTS

Cash balances as of September 30, were as follows:

Unrestricted:	2020	2019
Savings Bank of Mendocino County	\$ 566,170	\$ 453,044
Mendo Lake Credit Union	8,765	3,880
Pay-Pal	4,573	-
Petty cash	550	550
Total unrestricted cash and cash equivalents	580,058	457,474
Restricted:		
Savings Bank of Mendocino County*	6,355	11,240
Total restricted cash and cash equivalents	6,355	11,240
Total cash and cash equivalents	\$ 586,413	\$ 468,714

*These restricted funds consist of client savings accounts managed by the Agency. These funds are expected to be returned within one year; therefore they are reported in Accounts Payable on the Statement of Financial Position.

The corresponding current bank balance for Savings Bank of Mendocino County is in excess of the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC). It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

NOTE 6 - LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Agency's financial assets as of September 30, 2020 and September 30, 2019, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, trust assets, assets held for others, endowments and accumulated earnings net of appropriations within one year and board designated endowments. These board designations could be drawn upon if the board approves that action.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 6 - LIQUIDITY AND FUNDS AVAILABLE (concluded)

	2020	2019
Financial assets		
Cash & cash equivalents	\$ 586,413	\$ 468,714
Grants receivable	357,706	530,666
Other receivable	2,788	5,314
Deposits	16,791	16,791
Total financial assets	963,698	1,021,485
Less those unavailable for general expenditures within one year due to:		
Restricted cash and deposits	(23,146)	(28,031)
Board designated reserves	(215,000)	(215,000)
With donor restrictions	(10,534)	(18,545)
Total unavailable financial assets	(248,680)	(261,576)
Financial assets available to meet cash needs for general expenditures within one year	\$ 715,018	\$ 759,909

NOTE 7 - GRANTS RECEIVABLE

Grant receivable as of September 30, 2020 and September 30, 2019, represents that portion of grants earned, but funds not yet drawn down or received as of year-end. The amounts of funds to be received are:

<u>Fund</u>	2020	2019
OES #13	\$ 171,893	\$ 190,157
OES #20	79,246	131,382
OES #23	58,881	115,154
OES #30	39,790	25,196
OES/County Underserved	-	65,754
CalWorks #19	3,998	2,698
County Violence Prevention	3,898	325
Total grant receivable	\$ 357,706	\$ 530,666

The Agency has not accrued a loss for allowances for uncollectible receivables since it is the opinion of management that it is highly probable all receivables will be collected.

NOTE 8 - ACCOUNTS RECEIVABLE

Accounts receivable represents that portion of grants/contracts earned, but from which funds have not been received as of year-end. The amount of other accounts receivable totaled \$2,788 and \$5,314 for the years ended September 30, 2020 and September 30, 2019 respectively. The Agency has not accrued a loss for allowances for uncollectible receivables since it is the opinion of management that it is highly probable all receivables will be collected.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 9 - FIXED ASSETS

The following is a summary of changes in property, plant and equipment during the years ended September 30:

	Balance 9/30/19	Increase	Decrease	Balance 9/30/20
Fixed assets, not being depreciated:				
Land	\$ 132,000	\$ -	\$ -	\$ 132,000
Construction in progress	<u>15,181</u>	<u>31,300</u>	<u>9,624</u>	<u>36,857</u>
Total fixed assets, not being depreciated	<u>147,181</u>	<u>31,300</u>	<u>9,624</u>	<u>168,857</u>
Fixed assets, being depreciated:				
Buildings & improvements	487,510	9,624	-	497,134
Equipment	33,334	-	-	33,334
Vehicles	<u>44,796</u>	<u>-</u>	<u>-</u>	<u>44,796</u>
Total fixed assets, being depreciated	<u>565,640</u>	<u>9,624</u>	<u>-</u>	<u>575,264</u>
Total accumulated depreciation	<u>(364,234)</u>	<u>-</u>	<u>22,744</u>	<u>(386,978)</u>
Total fixed assets being depreciated-net	<u>201,406</u>	<u>9,624</u>	<u>22,744</u>	<u>188,286</u>
Fixed assets-net	<u>\$ 348,587</u>	<u>\$ 40,924</u>	<u>\$ 32,368</u>	<u>\$ 357,143</u>

Depreciation expense for the years ended September 30, 2020 and September 30, 2019 was \$22,744 and \$22,176 respectively.

NOTE 10 - ACCRUED VACATION

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Agency. The amount of accumulated vacation totaled \$52,141 and \$38,596 for the years ending September 30, 2020 and September 30, 2019 respectively.

NOTE 11 - DEFERRED REVENUE

Deferred revenue for the years ending September 30, 2020 and September 30, 2019 consisted of the T R Eriksen funds in the amount of \$7,500.

NOTE 12 - IN-KIND

Values assigned to in-kind contributions and the related expenses are based upon estimated area-wide averages for purchased services, facilities, or supplies of a similar type. In-kind contributions and expenses are recorded when used in the program and are not carried forward. In-kind contributions were \$204,394 and \$238,260 for the years ended September 30, 2020 and September 30, 2019 respectively.

NOTE 13 - NET ASSET TRANSFER

Net assets transfer of \$21,592 represents the transfer of funds from the Without Donor Restrictions Net Asset account to the With Donor Restrictions Net Assets account. There were 5 restricted contributions that were re-categorized as With Donor Restrictions Net Assets during the year ended September 30, 2019. The net effect of this change was zero.

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 14 - WITH DONOR RESTRICTIONS NET ASSETS

Scholarship funds as of December 31 were available for the following purposes:

<u>Program Activities</u>	<u>Beginning Balance</u>	<u>Contributions</u>	<u>Releases</u>	<u>Ending Balance</u>
Subject to Expenditure for Specific Purpose				
ASCK	\$ 2,013	\$ 2,000	\$ 599	\$ 3,414
Coast only	168	3,552	1,294	2,426
Cummings	765	-	260	505
MCCF	15,575	-	13,303	2,272
Soroptimist	-	1,000	37	963
Adopt-a-family 2020	-	450	-	450
Other 2020	-	3,480	3,000	480
Patch	24	-	-	24
	<u>\$ 18,545</u>	<u>\$ 10,482</u>	<u>\$ 18,493</u>	<u>\$ 10,534</u>

NOTE 15 - WITHOUT DONOR RESTRICTIONS BOARD DESIGNATED FUNDS

Without Donor Restrictions board designated funds are for multiple year projects and operating reserve. At September 30, the Without Donor Restrictions board designated funds consisted of the following:

	<u>2020</u>	<u>2019</u>
Capital assets replacement	\$ 50,000	\$ 50,000
Operating reserve	125,000	125,000
Facilities	40,000	40,000
Total	<u>\$ 215,000</u>	<u>\$ 215,000</u>

NOTE 16 - LEASE COMMITMENTS

The Agency has entered into an operating lease to rent the facility at 564 South Dora Street, Ukiah, CA 95482 pursuant to a lease agreement entered into on July 10, 2015. This lease expires July 9, 2022. The rental expense started at \$2,860 per month and the security deposit is not applicable to the last month's rental payment. Annual rental increases are based on the Consumer Price Index (CPI) for regions similar to the size, type and location of the Agency and shall not be greater than 4.75% and shall be no less than 2.00%.

The Agency has also entered into an operating lease to rent a multi-unit residential building at 101 S. Hortense Street, Ukiah CA 65482 pursuant to a lease agreement entered into on October 1, 2016. This lease was set to expire on September 30, 2018. The rental expense is currently \$900 per room per month with a 12 bedroom minimum and a 14 bedroom maximum. The Agency has renewed this lease agreement effective October 1, 2018 with month to month terms.

Future lease payments below represent estimates using the maximum allowed increase for each year ended for 564 South Dora Street.

	<u>564 S. Dora Street</u>
2021	\$ 43,343
2022	35,150
Total	<u>\$ 78,493</u>

Project Sanctuary, Inc.
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2020

NOTE 17 - COMPARATIVE FINANCIAL INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended September 30, 2019, from which the summarized information was derived.

NOTE 18 - RECLASSIFICATIONS

Certain amounts in the September 30, 2019 financial statements have been reclassified to conform with the September 30, 2020 presentation. These reclassifications have no effect on the change in net assets as previously reported.

NOTE 19 - SUBSEQUENT EVENTS

The Agency has evaluated events and transactions for potential recognition or disclosure through November 15, 2021, the date the financial statements were available to be issued.

NOTE 20 - CONTINGENCY – CORONAVIRUS PANDEMIC

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Society characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the Agency's operations included restrictions on employees' and volunteers' ability to work, and it is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

Project Sanctuary, Inc.
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Schedule 1

All Contracts
 For the Year Ended September 30, 2020

	CPEDV 2020	Job Alliance CalWorks #19	OES #13	OES #20	OES #23	OES #30	Underserved County/OES UV	Violence Prevention CASA	Other	Total
Revenue:										
Federal grants	\$ 15,950	\$ -	\$ 364,332	\$ 328,406	\$ 272,821	\$ 175,373	\$ 18,647	\$ 13,954	\$ -	\$ 1,189,483
State grants	-	25,643	203,936	16,705	13,878	-	-	-	-	260,162
Local government	-	-	-	-	-	-	-	-	20,359	20,359
In-kind contributions	-	-	10,098	16,420	13,641	9,450	10,938	-	143,847	204,394
Contributions	-	-	-	-	-	-	-	-	120,109	120,109
Miscellaneous	-	-	-	-	-	-	-	-	701	701
Total revenue	<u>15,950</u>	<u>25,643</u>	<u>578,366</u>	<u>361,531</u>	<u>300,340</u>	<u>184,823</u>	<u>29,585</u>	<u>13,954</u>	<u>285,016</u>	<u>1,795,208</u>
Expenses:										
Salaries & wages	-	20,982	341,208	219,816	186,999	48,123	11,200	12,457	16,292	857,077
Payroll taxes & benefits	-	6,278	96,670	64,217	53,702	13,956	3,660	3,280	(158)	241,605
In-kind: direct services	-	-	10,098	16,420	13,641	9,450	10,938	-	143,847	204,394
Outside services	-	1,508	21,061	14,524	12,207	1,707	1	-	-	51,008
Office supplies	1,608	222	5,545	4,347	2,654	479	9	-	3,351	18,215
Shelter supplies	202	-	2,379	(30)	-	2,158	1	-	-	4,710
Program supplies & expenses	1,529	8	3,740	396	1,359	98	3	-	559	7,692
Occupancy	-	1,394	20,473	13,065	3,879	6,483	22	-	8,539	53,855
Communications	1,095	599	10,288	4,563	7,798	3,874	209	-	74	28,500
Insurance	-	489	6,334	4,348	3,239	410	45	-	(854)	14,011
Travel & training	-	192	1,464	1,101	1,335	405	222	-	11	4,730
Printing & postage	-	135	2,654	1,830	1,044	197	-	-	67	5,927
Equipment maintenance & rental	4,726	96	12,327	5,252	4,152	565	131	-	103	27,352
Client specific assistance	7,601	-	4,740	1,565	796	141,843	2,917	-	14,764	174,226
Recruiting	-	-	174	109	99	10	-	-	-	392
Utilities	-	248	17,695	4,886	4,562	16,438	252	-	1	44,082
Depreciation	-	-	-	-	-	-	-	-	22,744	22,744
Miscellaneous	-	54	5,989	6,159	3,834	21	-	-	8,912	24,969
Total expenses	<u>16,761</u>	<u>32,205</u>	<u>562,839</u>	<u>362,568</u>	<u>301,300</u>	<u>246,217</u>	<u>29,610</u>	<u>15,737</u>	<u>218,252</u>	<u>1,785,489</u>
Change in net assets	<u>\$ (811)</u>	<u>\$ (6,562)</u>	<u>\$ 15,527</u>	<u>\$ (1,037)</u>	<u>\$ (960)</u>	<u>\$ (61,394)</u>	<u>\$ (25)</u>	<u>\$ (1,783)</u>	<u>\$ 66,764</u>	<u>\$ 9,719</u>
Capital assets charged to grants	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,473</u>	<u>\$ -</u>	<u>\$ 269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,742</u>

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 of
Project Sanctuary, Inc.
Ukiah, California

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 Project Sanctuary, Inc. which comprise the statement of financial position as of September 30, 2020, and the related statement 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 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Project Sanctuary, Inc.'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Project Sanctuary, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Project Sanctuary, Inc.'s internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
November 15, 2021

INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Project Sanctuary, Inc.
Ukiah, California

Report on Compliance for Each Major Federal Program

We have audited Project Sanctuary, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Project Sanctuary, Inc.'s major federal programs for the year ended September 30, 2020. Project Sanctuary, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Project Sanctuary, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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). 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 Project Sanctuary, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

Management of Project Sanctuary, Inc. 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 Project Sanctuary, Inc.'s internal control over compliance with the type 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 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 Project Sanctuary, Inc.'s internal control over compliance.

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

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

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

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
November 15, 2021

Project Sanctuary, Inc.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Federal CFDA Number	Pass- Through Grantor's Number	Award Amount	Revenue	Expenditures
<u>U.S Department of Justice</u>					
Pass-through California Governor's Office of Emergency Services:					
Victims of Crime Act*	16.575	DV19 34 1030	\$ 326,213	\$ 326,213	\$ 326,213
Victims of Crime Act*	16.575	RC19 39 1030	328,406	328,406	328,406
Victims of Crime Act*	16.575	RC19 30 1030	272,821	272,821	272,821
Victims of Crime Act*	16.575	XH16 01 1030	4,361	4,361	4,361
Victims of Crime Act*	16.575	XH19 02 1030	<u>171,012</u>	<u>171,012</u>	<u>171,012</u>
Subtotal			1,102,813	1,102,813	1,102,813
Pass-through California Governor's Office of Emergency Services/County of Mendocino District Attorney:					
Victims of Crime Act*	16.575	XV15 01 0230	140,238	18,647	18,672
Pass-through California Governor's Office of Emergency Services/CASA of Mendocino County:					
Victims of Crime Act*	16.575	XC16 01 1084	279,380	13,954	15,737
Pass-through California Governor's Office of Emergency Services/Cal Partnership to End Domestic Violence:					
Victims of Crime Act*	16.575		<u>15,950</u>	<u>15,950</u>	<u>16,761</u>
Total pass through California Governor's Office of Emergency Services			<u>1,538,381</u>	<u>1,151,364</u>	<u>1,153,983</u>
Total U.S. Department of Justice			<u>1,538,381</u>	<u>1,151,364</u>	<u>1,153,983</u>
 <u>U.S Department of Health & Human Services</u>					
Pass-through California Governor's Office of Emergency Services:					
Family Violence Prevention & Services/Grants for Battered Women's Shelters	93.671	DV19 34 1030	<u>38,119</u>	<u>38,119</u>	<u>38,119</u>
Total U.S. Department of Health & Human Services			<u>38,119</u>	<u>38,119</u>	<u>38,119</u>
 Total federal awards			 <u>\$ 1,576,500</u>	 <u>\$ 1,189,483</u>	 <u>\$ 1,192,102</u>

*Major program

The accompanying notes are an integral part of these financial statements.

Project Sanctuary, Inc.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2020

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Project Sanctuary, Inc. under programs of the federal government for the year ended September 30, 2020. The information in this Schedule 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). Because the Schedule presents only a selected portion of the operations of Project Sanctuary, Inc., it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Project Sanctuary, Inc.

NOTE 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 allowable or are limited as to reimbursement.

NOTE 3 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA number included in the accompanying Schedule was determined based on the program name, review of the award contract, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

NOTE 4 - INDIRECT COSTS

Project Sanctuary, Inc. elected not to use the 10% de minimis cost rate as covered in the Uniform Guidance Part 200.414 Indirect (F&A) Costs.

NOTE 5 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule agree or can be reconciled with amounts reported in the related federal financial assistance reports.

NOTE 6 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule agree or can be reconciled with amounts reported in Project Sanctuary, Inc.'s basic financial statements.

NOTE 7 - PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, Project Sanctuary, Inc. determined that no identifying number is assigned for the program or Project Sanctuary, Inc. was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

Project Sanctuary, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2020

Section I – Summary of Auditors’ Results

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
 - A. Material weakness(es) identified? No
 - B. Significant deficiencies identified that were not considered to be material weakness(es)? None reported
 - C. Noncompliance material to financial statements noted? No
3. Internal control over major programs:
 - A. Material weakness(es) identified? No
 - B. Significant deficiencies identified that were not considered to be material weakness(es)? None reported
 - C. Type of auditors’ report issued on compliance for major programs: Unmodified
 - D. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? No
4. Audited as Major Programs:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Expenditures</u>
16.575	Victims of Crime Act	\$ 1,153,983
5. Dollar threshold used to distinguish between type A and type B programs: \$750,000
6. Auditee qualified as a low-risk auditee? Yes

Section II – Financial Statement Findings

There were no financial statement findings.

Section III – Federal Award Findings and Questioned Costs

There were no federal award findings and questioned costs.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Recommendation

Status/Explanation

There were no prior year findings or recommendations.