

THE SAFE SERVICES ALLIANCE

December 31, 2016 and 2015

COMBINING AND COMBINED
FINANCIAL STATEMENTS

THE SAFE SERVICES ALLIANCE
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INDEPENDENT AUDITORS' REPORT

Board of Directors
The SAFE Services Alliance

Report on the Financial Statements

We have audited the accompanying combining and combined financial statements of The SAFE Services Alliance (SAFE) which comprise the combining statements of financial position as of December 31, 2016 and 2015, and the related combining statements of activities and changes in net assets, and cash flows for the years then ended, the combined statements of functional expenses for the years then ended, and the related notes to the combining and combined financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these combining and combined 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 combining and combined financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these combining and combined financial statements based on our audits. 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the combining and combined financial statements are free of material misstatement.

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

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

Opinion

In our opinion, the combining and combined financial statements referred to above present fairly, in all material respects, the combined financial position of The SAFE Services Alliance as of December 31, 2016 and 2015, and the combined results of their operations and cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the combining and combined financial statements of The SAFE Services Alliance. The accompanying statements of functional expenses for Travis County Domestic Violence & Sexual Assault Survival Center, d/b/a SafePlace (SafePlace) and the Austin Children's Shelter are presented for purposes of additional analysis and are not required parts of the combining and combined financial statements. Such information is the responsibility of the organization's management and was derived from and relates directly to the underlying accounting and other records used to prepare the combining and combined financial statements. The information has been subjected to the auditing procedures applied in our audit of the combining and combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combining and combined financial statements or to the combining and combined 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 combining and combined financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reports dated June 28, 2017, on our consideration of SafePlace's and Austin Children's Shelter's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of these reports are 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 internal control over financial reporting or compliance. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Atehley & Associates, LLP

Austin, Texas

June 28, 2017

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2016

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
ASSETS					
Current assets					
Cash and cash equivalents	\$ 30,666	\$ 2,571,018	\$ -	\$ 1,713,347	\$ 4,315,031
Investments	-	672,776	-	-	672,776
Receivables					
Grants	-	595,959	-	386,127	982,086
Contracts, net	-	123,400	-	172,879	296,279
Pledges receivable - operating	-	14,302	-	81,316	95,618
Other receivables	32,673	17,630	-	16,768	67,071
Due to/from related parties	(76,885)	14,482	-	62,403	-
Prepaid expenses	-	73,600	-	56,250	129,850
Current portion of temporarily restricted pledge receivable	169,425	-	-	-	169,425
Total current assets	155,879	4,083,167	-	2,489,090	6,728,136
Temporarily restricted pledges receivable	4,889,177	54,600	-	-	4,943,777
Assets held for capital needs and long-term investment					
Cash held for capital reserve	-	-	-	336,118	336,118
Investments held for capital needs	-	1,344,541	5,057,486	-	6,402,027
Pledges receivable - capital campaign	225,000	-	-	54,000	279,000
Total assets held for capital needs and long-term investment	225,000	1,344,541	5,057,486	390,118	7,017,145
Property and equipment, net	597,454	6,445,412	-	10,422,674	17,465,540
Total assets	\$ 5,867,510	\$ 11,927,720	\$ 5,057,486	\$ 13,301,882	\$ 36,154,598

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

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2016

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
LIABILITIES AND NET ASSETS					
Current liabilities					
Accounts payable	\$ 46,485	\$ 161,427	\$ -	\$ 220,278	\$ 428,190
Accrued salaries	-	53,110	-	69,330	122,440
Accrued paid time off	-	273,381	-	145,522	418,903
Other accrued expenses	9,260	215,953	-	171,442	396,655
Deferred revenue	-	14,437	-	-	14,437
Current portion of long-term debt	-	25,000	-	-	25,000
Total current liabilities	55,745	743,308	-	606,572	1,405,625
Long-term obligations					
Deferred lease expense	4,086	-	-	-	4,086
Long-term portion of note payable	-	100,000	-	1,000,000	1,100,000
Total liabilities	59,831	843,308	-	1,606,572	2,509,711
Unrestricted net assets					
Undesignated	210,520	2,601,629	2,404,315	1,210,849	6,427,313
Board designated	-	-	-	500,000	500,000
DFPS cash reserve	542,644	7,661,720	-	9,812,793	18,017,157
Property and equipment	753,164	10,263,349	2,404,315	11,523,642	24,944,470
Temporarily restricted net assets	5,054,515	821,063	704,632	171,668	6,751,878
Permanently restricted net assets	-	-	1,948,539	-	1,948,539
Total net assets	5,807,679	11,084,412	5,057,486	11,695,310	33,644,887
Total liabilities and net assets	\$ 5,867,510	\$ 11,927,720	\$ 5,057,486	\$ 13,301,882	\$ 36,154,598

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

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2015

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
ASSETS					
Current assets					
Cash and cash equivalents	\$ 330,271	\$ 2,517,556	\$ -	\$ 1,231,378	\$ 4,079,205
Investments	-	520,006	-	103,615	623,621
Receivables					
Grants	-	528,942	-	185,247	714,189
Contracts, net	-	84,994	-	157,517	242,511
Pledges receivable - operating	-	4,050	-	202,440	206,490
Other receivables	16,567	145,229	-	228,716	390,512
Due to/from related parties	(216,193)	134,740	-	81,453	-
Prepaid expenses	-	18,365	-	24,148	42,513
Total current assets	130,645	3,953,882	-	2,214,514	6,299,041
Temporarily restricted pledges receivable	-	90,800	-	52,515	143,315
Assets held for capital needs and long-term investment					
Cash held for capital reserve	-	-	-	343,347	343,347
Investments held for capital needs	-	566,201	2,931,589	-	3,497,790
Pledges receivable - capital campaign	-	-	-	54,000	54,000
Total assets held for capital needs and long-term investment	-	566,201	2,931,589	397,347	3,895,137
Property and equipment, net	-	6,956,417	-	10,705,533	17,661,950
Total assets	\$ 130,645	\$ 11,567,300	\$ 2,931,589	\$ 13,369,909	\$ 27,999,443

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

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2015

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
LIABILITIES AND NET ASSETS					
Current liabilities					
Accounts payable	\$ 70,819	\$ 139,245	\$ -	\$ 180,244	\$ 390,308
Accrued salaries	-	55,150	-	70,030	125,180
Accrued paid time off	-	245,359	-	128,179	373,538
Other accrued expenses	-	159,381	-	141,753	301,134
Current portion of long-term debt	-	25,000	-	-	25,000
Total current liabilities	<u>70,819</u>	<u>624,135</u>	<u>-</u>	<u>520,206</u>	<u>1,215,160</u>
Long-term portion of note payable	-	125,000	-	1,000,000	1,125,000
Total liabilities	<u>70,819</u>	<u>749,135</u>	<u>-</u>	<u>1,520,206</u>	<u>2,340,160</u>
Unrestricted net assets					
Undesignated	59,826	2,673,273	362,347	968,225	4,063,671
Board designated	-	-	-	500,000	500,000
DFPS cash reserve	-	7,382,618	-	10,102,753	17,485,371
Property and equipment	59,826	10,055,891	362,347	11,570,978	22,049,042
Temporarily restricted net assets	-	762,274	630,703	278,725	1,671,702
Permanently restricted net assets	-	-	1,938,539	-	1,938,539
Total net assets	<u>59,826</u>	<u>10,818,165</u>	<u>2,931,589</u>	<u>11,849,703</u>	<u>25,659,283</u>
Total liabilities and net assets	<u>\$ 130,645</u>	<u>\$ 11,567,300</u>	<u>\$ 2,931,589</u>	<u>\$ 13,369,909</u>	<u>\$ 27,999,443</u>

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

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2016

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Eliminations	Total
CHANGES IN UNRESTRICTED NET ASSETS						
Public support and revenue						
Grants and contracts						
Federal and State agencies	\$ -	\$ 3,560,406	\$ -	\$ 2,187,711	\$ -	\$ 5,748,117
Local agencies	-	1,410,670	-	249,632	-	1,660,302
Service reimbursement contracts	-	509,765	-	1,895,812	-	2,405,577
Contributions and public support	697,736	3,376,191	2,007,189	2,563,986	-	8,645,102
Special fundraising events	12,352	779,170	-	1,007,025	-	1,798,547
In-kind support	64,790	1,053,624	-	126,141	-	1,244,555
Revenue from services	-	342,146	-	192,882	-	535,028
Proceeds from endowment from related entity	-	-	-	12,000	-	12,000
Investment income (loss)	-	11,799	48,069	(22,033)	-	37,835
Direct client assistance support from other agencies	-	20,502	-	-	-	20,502
Other	-	36,271	-	14,987	-	51,258
Total unrestricted public support and revenue	774,878	11,100,544	2,055,258	8,228,143	-	22,158,823
Reimbursement from subsidiaries for salaries and benefits	13,015,988	-	-	-	(13,015,988)	-
Transfer from Foundation to SafePlace	-	105,000	(105,000)	-	-	-
Net assets released from restrictions	28,237	559,065	91,710	221,091	-	900,103
Total unrestricted public support, revenue and net assets released from restrictions	13,819,103	11,764,609	2,041,968	8,449,234	(13,015,988)	23,058,926
Expenses						
Program services						
Client services	9,851,758	9,144,889	-	6,590,964	(9,825,758)	15,761,853
Community programs	863,949	758,253	-	240,118	(857,349)	1,004,971
Total program services	10,715,707	9,903,142	-	6,831,082	(10,683,107)	16,766,824
Supporting services						
Management and general	1,703,961	1,049,442	-	912,910	(1,650,480)	2,015,833
Fundraising	702,252	452,299	-	517,380	(682,401)	989,530
Special events	3,844	152,268	-	235,200	-	391,312
Total supporting services	2,410,057	1,654,009	-	1,665,490	(2,332,881)	3,396,675
Total expenses	13,125,764	11,557,151	-	8,496,572	(13,015,988)	20,163,499
Net change in unrestricted assets	693,339	207,458	2,041,968	(47,338)	-	2,895,427

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

THE SAFE SERVICES ALLIANCE
 COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS - CONTINUED
 YEAR ENDED DECEMBER 31, 2016

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Eliminations	Total
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS						
Public support and revenue	\$ 5,082,751	\$ 617,854	\$ -	\$ 114,036	\$ -	\$ 5,814,641
Contributions and public support	-	-	165,639	-	-	165,639
Investment gain	5,082,751	617,854	165,639	114,036	-	5,980,280
Total temporarily restricted public support and revenue	(28,237)	(559,065)	(91,710)	(221,091)	-	(900,103)
Net assets released from restrictions	5,054,514	58,789	73,929	(107,055)	-	5,080,177
Net change in temporarily restricted net assets						
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS						
Public support and revenue:						
Contributions and public support	-	-	10,000	-	-	10,000
Net change in permanently restricted net assets	-	-	10,000	-	-	10,000
Net change in net assets	5,747,853	266,247	2,125,897	(154,393)	-	7,985,604
Net assets at beginning of year	59,826	10,818,165	2,931,589	11,849,703	-	25,659,283
Net assets at end of year	\$ 5,807,679	\$ 11,084,412	\$ 5,057,486	\$ 11,695,310	\$ -	\$ 33,644,887

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

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2015

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Eliminations	Total
CHANGES IN UNRESTRICTED NET ASSETS						
Public support and revenue						
Grants and contracts	\$ -	\$ 3,162,863	\$ -	\$ 1,558,504	\$ -	\$ 4,721,367
Federal and State agencies	-	1,177,818	-	77,762	-	1,255,580
Local agencies	-	264,464	-	1,608,718	-	1,873,182
Service reimbursement contracts	60,064	2,944,493	-	2,742,853	-	5,747,410
Contributions and public support	-	924,526	-	1,159,318	-	2,083,844
Special fundraising events	-	-	-	34,000	-	34,000
Proceeds from endowment from related entity	-	1,117,396	-	-	-	1,117,396
In-kind support	-	308,955	-	269,752	-	578,707
Revenue from services	-	15,042	1,939	10,220	-	27,201
Investment income (loss)	-	19,637	-	-	-	19,637
Direct client assistance support from other agencies	-	44,056	-	14,181	-	58,237
Other	60,064	9,979,250	1,939	7,475,308	-	17,516,561
Total unrestricted public support and revenue	12,043,379	80,000	(80,000)	-	(12,043,379)	-
Reimbursement from subsidiaries for salaries and benefits	-	557,299	70,936	227,389	-	855,624
Net assets released from restrictions	12,103,443	10,616,549	(7,125)	7,702,697	(12,043,379)	18,372,185
Expenses						
Program services						
Client services	8,947,782	8,244,087	-	6,105,763	(8,947,782)	14,349,850
Community programs	862,056	922,289	-	231,573	(862,056)	1,153,862
Total program services	9,809,838	9,166,376	-	6,337,336	(9,809,838)	15,503,712
Supporting services						
Management and general	1,511,195	926,724	-	866,580	(1,511,195)	1,793,304
Fundraising	722,584	472,975	-	519,495	(722,346)	992,708
Special events	-	150,079	-	264,212	-	414,291
Total supporting services	2,233,779	1,549,778	-	1,650,287	(2,233,541)	3,200,303
Total expenses	12,043,617	10,716,154	-	7,987,623	(12,043,379)	18,704,015
Net change in unrestricted assets	59,826	(99,605)	(7,125)	(284,926)	-	(331,830)

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

THE SAFE SERVICES ALLIANCE
 COMBINING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS - CONTINUED
 YEAR ENDED DECEMBER 31, 2015

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Eliminations	Total
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS						
Public support and revenue	\$ -	\$ 742,012	\$ -	\$ 181,480	\$ -	\$ 923,492
Contributions and public support Investment gain	-	-	22,506	-	-	22,506
Total temporarily restricted public support and revenue	-	742,012	22,506	181,480	-	945,998
Net assets released from restrictions	-	(557,299)	(70,936)	(227,389)	-	(855,624)
Net change in temporarily restricted net assets	-	184,713	(48,430)	(45,909)	-	90,374
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS						
Public support and revenue	-	-	-	-	-	-
Contributions and public support	-	-	-	-	-	-
Net change in permanently restricted net assets	-	-	-	-	-	-
Net change in net assets	59,826	85,108	(55,555)	(330,835)	-	(241,456)
Net assets at beginning of year	-	10,733,057	2,987,144	12,180,538	-	25,900,739
Net assets at end of year	<u>\$ 59,826</u>	<u>\$ 10,818,165</u>	<u>\$ 2,931,589</u>	<u>\$ 11,849,703</u>	<u>\$ -</u>	<u>\$ 25,659,283</u>

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

THE SAFE SERVICES ALLIANCE
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES
 YEAR ENDED DECEMBER 31, 2016

	COMBINED							
	Program Services			Supporting Services				
	Client Services	Community Programs	Total Program Services	Management and General	Fundraising	Special Events	Total Supporting Services	
Reimbursement to parent entity for salaries and benefits	\$ 9,825,758	\$ 857,349	\$ 10,683,107	\$ 1,650,480	\$ 682,401	\$ -	\$ 2,332,881	\$ 13,015,988
Professional fees and contracts	445,107	27,605	472,712	133,439	37,634	-	171,073	643,785
Subcontracts with partner agencies	1,275,252	8,603	1,283,855	-	-	-	-	1,283,855
Direct client assistance	1,049,584	-	1,049,584	-	-	-	-	1,049,584
Salaries - in-kind services	546,563	7,358	553,921	1,669	10,578	-	12,247	566,168
Supplies and expenses	349,515	13,383	362,898	11,131	8,743	391,312	411,186	774,084
Printing and publications	10,898	19,173	30,071	773	119,715	-	120,488	150,559
Facility costs	974,022	18,228	992,250	101,818	19,334	-	121,152	1,113,402
Communications	90,630	3,908	94,538	9,725	5,968	-	15,693	110,231
Equipment rental and maintenance	32,286	5,694	37,980	7,469	6,655	-	14,124	52,104
Travel, training and conferences	280,280	22,769	303,049	13,330	6,660	-	19,990	323,039
Subscriptions and dues	21,936	1,864	23,800	3,949	2,549	-	6,498	30,298
Small equipment purchases	14,326	2,418	16,744	15,149	331	-	15,480	32,224
Other expenses	17,833	1,260	19,093	9,428	72,728	-	82,156	101,249
Total expenses before depreciation	14,933,990	989,612	15,923,602	1,958,360	973,296	391,312	3,322,968	19,246,570
Depreciation	827,863	15,359	843,222	57,473	16,234	-	73,707	916,929
Total expenses	\$ 15,761,853	\$ 1,004,971	\$ 16,766,824	\$ 2,015,833	\$ 989,530	\$ 391,312	\$ 3,396,675	\$ 20,163,499

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

THE SAFE SERVICES ALLIANCE
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES
 YEAR ENDED DECEMBER 31, 2015

	COMBINED						
	Program Services			Supporting Services			
	Client Services	Community Programs	Total Program Services	Management and General	Fundraising	Special Events	Total Supporting Services
Reimbursement to parent entity for salaries and benefits	\$ 8,947,782	\$ 862,056	\$ 9,809,838	\$ 1,511,195	\$ 722,346	\$ -	\$ 2,233,541
Professional fees and contracts	364,183	135,224	499,407	90,369	26,333	-	116,702
Subcontracts with partner agencies	763,143	14,290	777,433	-	-	-	-
Direct client assistance	1,033,710	32	1,033,742	-	-	-	-
Salaries - in-kind services	476,611	11,757	488,368	1,617	13,341	-	14,958
Supplies and expenses	301,954	15,063	317,017	13,599	10,455	414,291	438,345
Printing and publications	27,393	58,953	86,346	2,918	94,067	-	96,985
Facility costs	968,549	14,257	982,806	59,999	15,860	-	75,859
Communications	83,643	5,056	88,699	12,061	9,292	-	21,353
Equipment rental and maintenance	29,792	3,304	33,096	5,190	3,742	-	8,932
Travel, training and conferences	372,982	15,021	388,003	15,182	4,938	-	20,120
Subscriptions and dues	21,209	1,441	22,650	5,874	1,633	-	7,507
Small equipment purchases	12,937	1,641	14,578	20,686	513	-	21,199
Other expenses	90,816	1,578	92,394	3,235	73,416	-	76,651
Total expenses before depreciation	13,494,704	1,139,673	14,634,377	1,741,925	975,936	414,291	3,132,152
Depreciation	855,146	14,189	869,335	51,379	16,772	-	68,151
Total expenses	<u>\$ 14,349,850</u>	<u>\$ 1,153,862</u>	<u>\$ 15,503,712</u>	<u>\$ 1,793,304</u>	<u>\$ 992,708</u>	<u>\$ 414,291</u>	<u>\$ 3,200,303</u>
							<u>\$ 18,704,015</u>

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

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2016

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
Change in net assets	\$ 5,747,853	\$ 266,247	\$ 2,125,897	\$ (154,393)	\$ 7,985,604
Adjustments to reconcile change in net assets to net cash flows from operating activities					
Depreciation	20,757	591,334	-	304,838	916,929
Loss on disposal of assets	-	-	-	29,730	29,730
Donated note principal payments	-	(25,000)	-	-	(25,000)
Donated lease expense	28,237	-	-	-	28,237
In-kind property, equipment and facility	(5,147,544)	-	-	(13,288)	(5,160,832)
Unrealized gain on investments	-	-	(165,639)	(101)	(165,740)
Realized (gain) loss on investments	-	-	(48,069)	(7,596)	(55,665)
Changes in operating assets and liabilities - Receivables					
Grants	-	(67,017)	-	(200,880)	(267,897)
Contracts	-	(38,406)	-	(15,362)	(53,768)
Pledges	(225,000)	(10,252)	-	121,124	(114,128)
Other	(16,106)	127,599	-	211,948	323,441
Due to/from related parties	(139,308)	120,258	-	19,050	-
Prepaid expenses	-	(55,235)	-	(32,102)	(87,337)
Temporarily restricted pledges	-	36,200	-	52,515	88,715
Accounts payable	(15,074)	22,182	-	40,034	47,142
Accrued salaries	-	(2,040)	-	(700)	(2,740)
Accrued paid time off	-	28,022	-	17,343	45,365
Other accrued expenses	-	71,009	-	29,689	100,698
Net cash flows from operating activities	253,815	1,064,901	1,912,189	401,849	3,632,754

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

THE SAFE SERVICES ALLIANCE
 COMBINING STATEMENT OF CASH FLOWS - CONTINUED
 YEAR ENDED DECEMBER 31, 2016

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
INVESTING ACTIVITIES					
Sale (Purchase) of investments, net	\$ -	\$ (931,110)	\$ (1,912,189)	\$ 111,312	\$ (2,731,987)
Reserve of cash for capital needs	-	-	-	7,229	7,229
Proceeds from disposal of property and equipment	-	3,716	-	1,177	4,893
Purchase of property and equipment	(553,420)	(84,045)	-	(39,598)	(677,063)
Net cash flows from investing activities	(553,420)	(1,011,439)	(1,912,189)	80,120	(3,396,928)
Net change in cash and cash equivalents	(299,605)	53,462	-	481,969	235,826
Cash and cash equivalents - beginning of year	330,271	2,517,556	-	1,231,378	4,079,205
Cash and cash equivalents - end of year	\$ 30,666	\$ 2,571,018	\$ -	\$ 1,713,347	\$ 4,315,031

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

THE SAFE SERVICES ALLIANCE
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2015

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
Change in net assets	\$ 59,826	\$ 85,108	\$ (55,555)	\$ (330,835)	\$ (241,456)
Adjustments to reconcile change in net assets to net cash flows from operating activities					
Depreciation	-	616,629	-	320,857	937,486
Loss on disposal of assets	-	-	-	1,758	1,758
Donated note principal payments	-	(25,000)	-	-	(25,000)
In-kind property and equipment	-	(18,525)	-	-	(18,525)
Unrealized (gain) loss on investments	-	-	(19,727)	-	(19,727)
Realized (gain) loss on investments	-	-	(5,053)	-	(5,053)
Changes in operating assets and liabilities - Receivables					
Grants	-	(80,854)	-	(18,853)	(99,707)
Contracts	-	(84,994)	-	115,822	30,828
Pledges	-	34,068	-	(191,327)	(157,259)
Other	(16,567)	(139,254)	-	(228,716)	(384,537)
Prepaid expenses	-	107,782	-	76,825	184,607
Temporarily restricted pledges	-	(90,800)	-	39,485	(51,315)
Due to/from related parties	(427,034)	108,164	130,000	188,870	-
Accounts payable	70,819	17,384	-	(16,921)	71,282
Accrued salaries	-	9,113	-	(6,386)	2,727
Accrued paid time off	-	54,024	-	10,578	64,602
Other accrued expenses	-	20,533	-	9,817	30,350
Net cash flows from operating activities	<u>(312,956)</u>	<u>613,378</u>	<u>49,665</u>	<u>(29,026)</u>	<u>321,061</u>

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

THE SAFE SERVICES ALLIANCE
 COMBINING STATEMENT OF CASH FLOWS - CONTINUED
 YEAR ENDED DECEMBER 31, 2015

	The SAFE Services Alliance	SafePlace	SAFE Alliance Foundation	Austin Children's Shelter	Total
INVESTING ACTIVITIES					
Purchase of investments, net	\$ -	\$ (479,081)	\$ (49,665)	\$ (258)	\$ (529,004)
Reserve of cash for capital needs	-	-	-	10,055	10,055
Proceeds from disposal of property and equipment	-	32,615	-	16,361	48,976
Purchase of property and equipment	-	(405,605)	-	(135,755)	(541,360)
Net cash flows from investing activities	-	(852,071)	(49,665)	(109,597)	(1,011,333)
Net change in cash and cash equivalents	(312,956)	(238,693)	-	(138,623)	(690,272)
Cash and cash equivalents - beginning of year	643,227	2,756,249	-	1,370,001	4,769,477
Cash and cash equivalents - end of year	<u>\$ 330,271</u>	<u>\$ 2,517,556</u>	<u>\$ -</u>	<u>\$ 1,231,378</u>	<u>\$ 4,079,205</u>

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

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE A - NATURE OF OPERATIONS

The SAFE Alliance

On May 29, 2012, The SAFE Services Alliance dba The SAFE Alliance (SAFE) was formed to serve as an umbrella or parent entity for Travis County Domestic Violence & Sexual Assault Survival Center, d/b/a SafePlace (SafePlace) and Austin Children's Shelter to enhance and improve services provided to victims/survivors. An IRS determination letter was received in September 2013, and 501(c)(3) status was granted effective May 29, 2012. Effective January 1, 2013, SAFE provides certain shared services and centralized governance functions. Salaries and taxes for the personnel of member agencies are paid under the SAFE employer identification number. These costs and related benefits are allocated to member agencies who record these costs and reimburse the parent entity. SAFE is structured in a way to facilitate the addition of other non-profit organizations.

SafePlace and SafePlace Foundation

SafePlace is a private nonprofit corporation formed in 1998 by the merger of The Center for Battered Women, Inc. and the Austin Rape Crisis Center, Inc. under the laws of the State of Texas. SafePlace's services include, by descending amount of annual revenue, emergency shelter for battered women and their children, supportive housing for eligible families leaving SafePlace's shelter or The Salvation Army's shelter, adult counseling, children's activities and counseling, and legal services (Client Services) as well as community education, school-based education and counseling, disability-related education and counseling, and community advocacy (Community Programs) in the Austin and Travis County, Texas area.

Funding for SafePlace is provided primarily by grants received from federal, state, and local governments of approximately \$4,971,000 and \$4,341,000 in 2016 and 2015, respectively, and contributions from the general public of approximately \$4,773,000 and \$4,611,000 in 2016 and 2015, respectively.

The costs of providing the various programs and other activities have been summarized on a functional basis in the combined statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The Foundation for SafePlace, Domestic Violence and Sexual Assault Survival Center (the Foundation) was incorporated December 13, 1991, for the purpose of receiving and maintaining a fund or funds of real or personal property, or both, for SafePlace. It is the goal of the Foundation to raise funds first, to establish an endowment for the benefit of SafePlace and second, to help pay operating expenses incurred by SafePlace. SafePlace is the sole corporate member of the Foundation.

On October 22, 2015, the Foundation changed its name to SAFE Alliance Foundation and the purpose of the Foundation is to support SAFE and related organizations. The Foundation had investment earnings of \$213,708 and \$24,445 for the years ended December 31, 2016 and 2015, respectively.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE A - NATURE OF OPERATIONS - Continued

Austin Children's Shelter

Austin Children's Shelter (ACS) is a corporation organized under the Nonprofit Corporation Act of the State of Texas. ACS's mission is to protect and heal children, young adults, and families in need. ACS provides supportive services and a safe home for children and youth aged birth to 22 years that are in need of a protective caregiver. Current clientele and services include teen mothers in foster care with their babies, young adults aging-out of the foster care system, temporary respite care for children with emotional or developmental disabilities and emergency shelter for children who have been removed from their homes because of abuse or neglect, and community families assisted in the effort to prevent future neglect and abuse.

Funding is provided primarily by contracts with state agencies to provide services to clients on a fee-for-service basis of approximately \$1,896,000 in 2016 and \$1,609,000 in 2015, grants received from federal, state and local governments of approximately \$2,437,000 in 2016 and \$1,636,000 in 2015, and contributions from the general public of approximately \$3,685,000 in 2016 and \$4,084,000 in 2015.

The costs of providing the various programs and other activities have been summarized on a functional basis in the combined statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies of SAFE, SafePlace, the Foundation, and ACS, collectively referred to as the Organizations, applied in the preparation of the accompanying combining and combined financial statements follows:

Combining and Combined Financial Statements

The accompanying combining and combined financial statements include the financial statements of SAFE, SafePlace, the Foundation and ACS. All significant intercompany transactions have been eliminated in the combining and combined financial statements.

Basis of Presentation

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

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B - SUMMARY OF ACCOUNTING POLICIES - Continued

Financial Statement Presentation

Under Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958, the Organizations are required to report information regarding their financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets, based on the absence or existence of donor-imposed restrictions.

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations or the donor-imposed restrictions have expired or been satisfied.

Temporarily restricted net assets - Net assets that are subject to donor-imposed restriction either for use during a specific time period or for a particular purpose.

Permanently restricted net assets - Net assets that are subject to donor-imposed restrictions that they be maintained permanently by the Organizations.

Net Assets Released From Restrictions

When a donor-imposed restriction is fulfilled or when a time restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying combining statements of activities and changes in net assets as net assets released from restrictions.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and investments with maturities of three month or less and cash and cash equivalents held as part of the investment portfolio.

Receivables

SafePlace and ACS consider grants receivable to be fully collectible. Accordingly, no allowance for doubtful accounts is required for grants receivable. An allowance has been recorded in these combined financial statements for uncollectible fee-for-service reimbursement receivables based on age of the receivable as recorded at the time the service was provided. An allowance has been recorded in these combined financial statements for uncollectible pledges and other contributions receivable based on prior history with similar donors.

Due To / From Related Parties

SAFE maintains one bank account to pay expenditures for SafePlace and ACS. SafePlace and ACS transfer cash to the SAFE bank account to cover their respective costs. The combining statement of financial position shows the funds in the SAFE bank account and a corresponding due to/from the related parties to reflect the source/owner of the funds. See Note E.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B - SUMMARY OF ACCOUNTING POLICIES - Continued

Fair Value Measurements

Investments include various types of securities in various companies within various markets that are considered available-for-sale securities and each is carried at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Generally accepted accounting principles establish a fair value hierarchy which gives the highest priority to observable inputs such as quoted prices in active markets for identical assets or liabilities (Level 1), the next highest priority to inputs from observable data other than quoted prices (Level 2) and the lowest priority to unobservable inputs (Level 3). Inputs are broadly defined as assumptions market participants would use in pricing an asset or liability. SafePlace, Foundation, and ACS investments are valued using Level 1 inputs.

Investments and Investment Income

Investments are reported at fair value based on quoted prices in an active market. Realized and unrealized gains and losses on investments are reported in the combining statement of activities and changes in net assets as increases or decreases in unrestricted net assets unless temporarily or permanently restricted by the donor or by law.

Investment income consists of interest and dividends and is available to support any activities of the Organizations. Investment income is recognized as unrestricted revenue, unless otherwise specified by the donor.

Property and Equipment

The Organizations report land, buildings and equipment at historical cost if purchased, or at fair value if donated, less accumulated depreciation. Property and equipment purchased in excess of \$5,000 are capitalized. Repairs and maintenance costs are expensed as incurred while betterments and improvements are capitalized. Provision for depreciation is recognized using primarily the straight-line method over the estimated useful lives of the depreciable assets. Upon the sale or other retirement of depreciable property, the cost and accumulated depreciation are removed from the accounts and any gain or loss is reflected in the combining statement of activities and changes in net assets.

Depreciation expense is calculated for property and equipment based on estimated useful lives as follows:

Buildings & Improvements	10 - 40 years
Furniture & Equipment	3 - 10 years
Vehicles	3 - 5 years

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B - SUMMARY OF ACCOUNTING POLICIES - Continued

Revenue Recognition

In accordance with the FASB ASC 958, *Not-for-Profit Entities*, contributions are recognized as support when they are received. The Organizations report gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. SafePlace and ACS also receive reimbursement grants. These grants are not recorded until acceptable expenditures under the grant terms have been made and reimbursement can be requested.

Special event revenues are recognized when the event is held.

Unconditional promises to give are recognized as revenues or gains in the period received, and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Organizations consider all contributions (unconditional promises to give) to be unrestricted contributions unless the restriction is a donor-imposed stipulation specifying a use for the contribution that is more specific than the broad limits resulting from the nature and purpose of the Organizations and its continuing programs. Unrestricted contributions are recorded as an increase in unrestricted net assets available in the period in which the notice of the unconditional promise to give is received.

Contributions or grants which result in new and nonrecurring programs as well as contributions received as the result of a capital campaign for the acquisition or rehabilitation of property and equipment are considered temporarily restricted contributions.

Contributions or grants which contain a donor-imposed stipulation that the contributions cannot be used until a future period are recorded as time restricted contributions. Contributions, which are time restricted with respect to the expenditure of the funds, are recorded as increases in temporarily restricted net assets available in the period in which the notice of grant award is received. The fair value of contributions arising from unconditional promises to give cash or other assets in one or more future years is measured (discounted) using a risk-adjusted rate of return appropriate for the expected term of the promise to give. Such discounts are amortized between the date the promise to give is initially recognized and the date the actual cash is expected to be collected.

Advertising

Advertising and direct mail costs are expensed as incurred. For the years ended December 31, 2016 and 2015, advertising and direct mail expense totaled \$150,559 and \$183,331, respectively.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B - SUMMARY OF ACCOUNTING POLICIES - Continued

Investment in Limited Partnership

SafePlace is a partner in a project for low-income families. The ownership interest is 1% general partner interest and is not combined in the financial statements as the partnership is not controlled by SafePlace. See Note P for additional information.

Income Taxes

The Organizations are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. None of the entities are classified as a private foundation. Therefore, no provision for income taxes is made in the accompanying combining and combined financial statements.

The Organizations have adopted FASB ASC 740, *Accounting for Uncertainty in Income Tax*. The benefit of a tax position is recognized in the financial statements in the period during which, based on all available evidence, management believes it is more likely than not that the positions will be sustained upon examination, including the resolution of appeals or litigation processes, if any. Tax positions that meet the more-likely-than-not recognition threshold are measured as the largest amount of tax benefit that is more than 50% likely of being realized upon settlement with the applicable taxing authority. As of December 31, 2016 and 2015, the Organizations have not recognized liabilities for uncertain tax positions or associated interest and penalties.

The Organizations' individual federal exempt organization returns for the years ended December 31, 2013, and thereafter, are subject to examination by the Internal Revenue Service, generally for three years after they are filed.

In-Kind Contributions

The Organizations receive various types of in-kind contributions in the course of daily operations, including professional services, supplies and materials. Contributed professional services are recognized as in-kind contributions if the services received create or enhance long-lived assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contributions. Contributions of tangible assets are capitalized at fair value when received.

Functional Expenses

Directly identifiable expenses are classified as program and supporting services. Expenses related to more than one function are allocated to program and supporting services on the basis of management estimates. Supporting services include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organizations.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE B - SUMMARY OF ACCOUNTING POLICIES - Continued

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

Management of the Organizations have evaluated subsequent events for disclosure through the date of the Independent Auditors' Report, the date the combining and combined financial statements were available to be issued. See Note U.

NOTE C - FUNDING FOR FAMILY SHELTER

In a prior year, SafePlace entered into an agreement with the City of Austin (the City) to provide partial funding for the construction of a new family shelter. Under the terms of the agreement, the City agreed to lease from SafePlace a seven-acre tract of land (the site for the new family shelter) for 99 years in return for the advance rental payment. SafePlace then executed an agreement to sublease the seven-acre tract of land back from the City for a period of 99 years in exchange for SafePlace's construction and operation of a family shelter on the seven-acre tract.

NOTE D - PROMISES TO GIVE

SafePlace and ACS have received pledges, or promises to give, of donations related to their operations. Promises to be received after 2016 are discounted at 2% per year.

Unconditional promises to give at December 31, 2016, follows:

	SafePlace	ACS	SAFE
Operations	\$ 15,891	\$ 90,351	\$ -
Capital campaign	-	60,000	250,000
Temporarily restricted	60,000	-	5,058,602
Unconditional promises to give	<u>\$ 75,891</u>	<u>\$ 150,351</u>	<u>\$ 5,308,602</u>
Amounts due in			
Less than one year	\$ 15,891	\$ 90,351	\$ 419,425
One to five years	60,000	60,000	847,126
More than five years	-	-	4,042,051
Total unconditional promises to give	<u>75,891</u>	<u>150,351</u>	<u>5,308,602</u>
Less discount to net present value	(2,400)	(3,000)	-
Less allowance for uncollectible pledges	(4,589)	(12,035)	(25,000)
Net unconditional promises to give	<u>\$ 68,902</u>	<u>\$ 135,316</u>	<u>\$ 5,283,602</u>

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE D - PROMISES TO GIVE - Continued

Unconditional promises to give are presented on the combining statement of financial position as of December 31, 2016, as follows:

	<u>SafePlace</u>	<u>ACS</u>	<u>SAFE</u>
Current asset			
Pledges receivable - operating, net	\$ 14,302	\$ 81,316	\$ -
Current portion of temporarily restricted pledge receivable	-	-	169,425
Long-term asset			
Temporarily restricted pledges receivable, net	54,600	-	4,889,177
Pledges receivable - capital campaign	-	54,000	225,000
	<u>\$ 68,902</u>	<u>\$ 135,316</u>	<u>\$ 5,283,602</u>

Unconditional promises to give at December 31, 2015, follows:

	<u>SafePlace</u>	<u>ACS</u>
Operations	\$ 4,500	\$ 224,933
Capital campaign	-	60,000
Temporarily restricted	100,000	56,467
Unconditional promises to give	<u>\$ 104,500</u>	<u>\$ 341,400</u>
Amounts due in		
Less than one year	\$ 4,500	\$ 291,400
One to five years	100,000	50,000
Total unconditional promises to give	104,500	341,400
Less discount to net present value	(4,200)	(4,129)
Less allowance for uncollectible pledges	(5,450)	(28,316)
Net unconditional promises to give	<u>\$ 94,850</u>	<u>\$ 308,955</u>

Unconditional promises to give are presented on the combining statement of financial position as of December 31, 2015, as follows:

	<u>SafePlace</u>	<u>ACS</u>
Current asset		
Pledges receivable - operating, net	\$ 4,050	\$ 202,440
Long-term asset		
Temporarily restricted pledges receivable, net	90,800	52,515
Pledges receivable - capital campaign	-	54,000
	<u>\$ 94,850</u>	<u>\$ 308,955</u>

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE E - DUE TO / FROM RELATED PARTIES

Due to / from related parties consist of the following:

	SAFE	SafePlace	ACS
Balance as of December 31, 2016			
Due to / from SafePlace	\$ (14,482)	\$ 14,482	\$ -
Due to / from ACS	(62,403)	-	62,403
	<u>\$ (76,885)</u>	<u>\$ 14,482</u>	<u>\$ 62,403</u>
	SAFE	SafePlace	ACS
Balance as of December 31, 2015			
Due to / from SafePlace	\$ (134,740)	\$ 134,740	\$ -
Due to / from Foundation	-	-	-
Due to / from ACS	(81,453)	-	81,453
	<u>\$ (216,193)</u>	<u>\$ 134,740</u>	<u>\$ 81,453</u>

NOTE F - INVESTMENTS

The following table sets forth by level, within the fair value hierarchy, SafePlace's assets at fair value as of December 31, 2016:

	Level 1	Level 2	Level 3	Total
Mutual funds				
U.S. Treasury	\$ 893,647	\$ -	\$ -	\$ 893,647
Corporate debt	200,021	-	-	200,021
Cash and money market funds	923,649	-	-	923,649
	<u>\$ 2,017,317</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,017,317</u>

The following table sets forth by level, within the fair value hierarchy, SafePlace's assets at fair value as of December 31, 2015:

	Level 1	Level 2	Level 3	Total
Mutual funds				
Equity securities	\$ 599,519	\$ -	\$ -	\$ 599,519
Corporate debt	375,610	-	-	375,610
Cash and money market funds	111,078	-	-	111,078
	<u>\$ 1,086,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,086,207</u>

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE F - INVESTMENTS - Continued

The following table sets forth by level, within the fair value hierarchy, Foundation's assets at fair value as of December 31, 2016:

	Level 1	Level 2	Level 3	Total
Mutual funds				
Equity securities	\$ 3,458,212	\$ -	\$ -	\$ 3,458,212
U.S. Treasury	615,298	-	-	615,298
Corporate debt	375,157	-	-	375,157
Non-U.S. securities	295,579	-	-	295,579
Cash and money market funds	313,240	-	-	313,240
	<u>\$ 5,057,486</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,057,486</u>

The following table sets forth by level, within the fair value hierarchy, Foundation's assets at fair value as of December 31, 2015:

	Level 1	Level 2	Level 3	Total
Mutual funds				
Equity securities	\$ 2,069,930	\$ -	\$ -	\$ 2,069,930
U.S. Treasury	149,878	-	-	149,878
Corporate debt	200,978	-	-	200,978
Non-U.S. securities	335,358	-	-	335,358
Cash and money market funds	175,445	-	-	175,445
	<u>\$ 2,931,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,931,589</u>

The following table sets forth by level, within the fair value hierarchy, ACS's assets at fair value as of December 31, 2016:

	Level 1	Level 2	Level 3	Total
Certificates of deposit with varying maturities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The following table sets forth by level, within the fair value hierarchy, ACS's assets at fair value as of December 31, 2015:

	Level 1	Level 2	Level 3	Total
Certificates of deposit with varying maturities	<u>\$ 103,615</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,615</u>

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE G - PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

SAFE	2016	2015
Buildings and improvements	\$ 291,838	\$ -
Furniture, fixtures and equipment	326,373	-
	618,211	-
Accumulated depreciation	(20,757)	-
	\$ 597,454	\$ -

Depreciation expense for SAFE totaled \$20,757 for the year ended December 31, 2016.

During the year ended December 31, 2016, SAFE received and placed into service furniture valued at \$64,790.

SafePlace	2016	2015
Land	\$ 851,468	\$ 851,468
Buildings and improvements	12,108,584	12,091,721
Furniture, fixtures and equipment	1,390,347	1,681,035
Vehicles	129,913	132,913
	14,480,312	14,757,137
Accumulated depreciation	(8,034,900)	(7,800,720)
	\$ 6,445,412	\$ 6,956,417

Depreciation expense for SafePlace totaled \$591,334 and \$616,629 for the years ended December 31, 2016 and 2015, respectively.

ACS	2016	2015
Land	\$ 2,000,000	\$ 2,000,000
Buildings and improvements	9,782,244	9,834,719
Furniture, fixtures and equipment	693,289	784,302
Vehicles	181,098	214,767
	12,656,631	12,833,788
Accumulated depreciation	(2,233,957)	(2,128,255)
	\$ 10,422,674	\$ 10,705,533

Depreciation expense for ACS totaled \$304,838 and \$320,857 for the years ended December 31, 2016 and 2015, respectively.

During the year ended December 31, 2016, ACS received and placed into service a van valued at \$13,288.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE H - NOTE PAYABLE

SafePlace long-term obligation as of December 31 follows:

	2016	2015
City of Austin - Executed in connection with expansion of supportive housing complex; secured by land and construction; payable in annual installments of \$25,000 with 0% interest beginning February 2002. See note (a) below.	\$ 125,000	\$ 150,000
Less amount due within one year	(25,000)	(25,000)
Debt, noncurrent portion	\$ 100,000	\$ 125,000

The future debt service under this note payable as of December 31, 2016, is as follows:

December 31,	Amount
2017	\$ 25,000
2018	25,000
2019	25,000
2020	25,000
2021	25,000
	\$ 125,000

(a) The proceeds of this loan were used in connection with the construction of an expansion of the supportive housing complex, including fourteen new apartments and a new community center. The loan is forgiven at the rate of \$25,000 per year if SafePlace operates the housing project for lower income families. The loan will be fully forgiven twenty years from the date of the loan, on February 28, 2021, providing SafePlace continues to operate the property for its intended use and is not in default of the terms of the note, the loan agreement, or the deed of trust. The donation of the principal payment due in 2016 and 2015 have been recorded as an increase in net assets in the current year's financial statements.

ACS entered into an agreement with the Austin Housing and Finance Corporation in June 2008 in the amount of \$1,000,000. The note has a maturity date of July 1, 2107, with an annual interest rate of 0% and an annual interest rate on matured, unpaid amounts of 0%. The agreement states that, provided the borrower has not violated any of the terms and conditions of the loan agreement, the outstanding principal balance of the note will be forgiven and paid in full on the maturity date. The total drawn on the note as of December 31, 2016 and 2015, was \$1,000,000.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE I - TEMPORARILY RESTRICTIONS ON NET ASSETS

At December 31, 2016, the total amount of restricted net assets for time restricted gifts for future program expenditures was \$5,054,515 for SAFE, \$821,063 for SafePlace and \$171,668 for ACS; Foundation restricted net assets for future program expenditures was \$704,632.

At December 31, 2015, the total amount of restricted net assets for time restricted gifts for future program expenditures was \$762,274 for SafePlace and \$278,725 for ACS; Foundation restricted net assets for future program expenditures was \$630,703.

NOTE J - RELEASE OF DONOR RESTRICTIONS

Net assets are released from donor restrictions by incurring expenses satisfying the restricted purposes, by occurrence of events specified by the donors, by the passage of time, or by the change of restrictions specified by the donors. Net assets released during the years ended December 31, 2016 and 2015, are as follows:

	SAFE	SafePlace	Foundation	ACS
	<u>2016</u>			
Gifts for 2016 program expenditures	\$ 28,237	\$ 528,319	\$ -	\$ 220,966
Program restrictions met	-	30,746	91,710	125
	<u>\$28,237</u>	<u>\$ 559,065</u>	<u>\$ 91,710</u>	<u>\$ 221,091</u>
	<u>2015</u>			
Gifts for 2015 program expenditures	\$ -	\$ 557,299	\$ -	\$ 227,389
Program restrictions met	-	-	70,936	-
	<u>\$ -</u>	<u>\$ 557,299</u>	<u>\$ 70,936</u>	<u>\$ 227,389</u>

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE K - ENDOWMENT FUNDS

The Foundation's endowment consists of donor-restricted funds, which are restricted for the purpose of furthering the Foundation's mission. As required by Generally Accepted Accounting Principles, net assets associated with endowment funds, which may include funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor imposed restrictions.

Interpretation of Relevant Law

The investment management of the assets of the Foundation is subject to the standards of conduct set out in the Texas Uniform Prudent Management of Institutional Funds Act (TUPMIFA). As a result, the Foundation classifies as permanently restricted net assets (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the permanent endowment, (3) and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time of accumulation is added to the fund. The Foundation classifies as temporarily restricted the amounts of income, gains and losses in excess of expenses. Any unrealized gain or loss is likewise accumulated in temporarily restricted net assets. No losses or expenses are charged to permanently restricted net assets, and all excess remains in temporarily restricted net assets until appropriated for expenditure in accordance with donor restrictions. The Board of Directors has interpreted TUPMIFA as requiring the Board to take into consideration the following factors in determining the appropriate investment policies and to provide a predictable stream of funding to the supported programs:

- 1) The duration and preservation of the fund;
- 2) The purposes of the organization and the donor-restricted endowment fund;
- 3) The general economic conditions;
- 4) The possible effect of inflation or deflation;
- 5) The expected total return from income and the appreciation of investments;
- 6) Other resources of the organization;
- 7) The investment policies of the organization.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE K - ENDOWMENT FUNDS - Continued

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to protect the corpus of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Foundation must hold in perpetuity or for a donor-specified period as well as board-designated funds. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to result in high yields while assuming a moderate level of investment risk. The Foundation expects its endowment funds, over time, to provide an average rate of return of approximately four percent annually. Actual results in any given year may vary from this amount.

Endowment net asset composition as of December 31, 2016, follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment funds	<u>\$ 2,404,315</u>	<u>\$ 704,632</u>	<u>\$ 1,938,539</u>	<u>\$ 5,047,486</u>

Changes in endowment net assets for the year ended December 31, 2016, follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 362,347	\$ 630,703	\$ 1,938,539	\$ 2,931,589
Investment return:				
Investment income, net	48,069	165,639	-	213,708
Total investment return	<u>48,069</u>	<u>165,639</u>	<u>-</u>	<u>213,708</u>
Contributions	2,007,189	-	10,000	2,017,189
Assets released from restrictions	91,710	(91,710)	-	-
Distributions	(105,000)	-	-	(105,000)
Net assets, end of year	<u>\$ 2,404,315</u>	<u>\$ 704,632</u>	<u>\$ 1,948,539</u>	<u>\$ 5,057,486</u>

Endowment net asset composition as of December 31, 2015, follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment funds	<u>\$ 362,347</u>	<u>\$ 630,703</u>	<u>\$ 1,938,539</u>	<u>\$ 2,931,589</u>

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE K - ENDOWMENT FUNDS - Continued

Changes in endowment net assets for the year ended December 31, 2015, follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 369,472	\$ 679,133	\$ 1,938,539	\$ 2,987,144
Investment return:				
Investment income, net	1,939	22,506	-	24,445
Total investment return	1,939	22,506	-	24,445
Contributions	-	-	-	-
Assets released from restrictions	70,936	(70,936)	-	-
Distributions	(80,000)	-	-	(80,000)
Net assets, end of year	<u>\$ 362,347</u>	<u>\$ 630,703</u>	<u>\$ 1,938,539</u>	<u>\$ 2,931,589</u>

NOTE L - SPECIAL FUNDRAISING EVENTS

SafePlace and ACS held various special fundraising events during 2016 and 2015. The revenue and expenses related to these special events are reflected in these combining and combined financial statements as follows:

	2016		
	Revenue	Direct Costs	Net
<u>SAFE</u>			
3rd Party Events	\$ 12,352	\$ 3,844	\$ 8,508
<u>SafePlace</u>			
Celebration/Luncheon	\$ 322,681	\$ 40,189	\$ 282,492
Fashion Show-Day to Shine	236,754	96,013	140,741
3rd Party Events	120,484	137	120,347
Walk-Illuminate Austin	99,251	15,929	83,322
Totals	<u>\$ 779,170</u>	<u>\$ 152,268</u>	<u>\$ 626,902</u>
<u>ACS</u>			
Gala	\$ 717,547	\$ 164,000	\$ 553,547
Fore the Children	116,050	44,906	71,144
Flashback/New Wave Ball	21,626	1,349	20,277
Touch-A-Truck	92,513	22,839	69,674
3rd Party Hosted Events	59,289	2,106	57,183
Totals	<u>\$ 1,007,025</u>	<u>\$ 235,200</u>	<u>\$ 771,825</u>

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE L -SPECIAL FUNDRAISING EVENTS - Continued

	2015		
<u>SafePlace</u>	Revenue	Direct Costs	Net
Celebration/Luncheon	\$ 333,530	\$ 53,305	\$ 280,225
Fashion Show-Day to Shine	296,962	65,374	231,588
3rd Party Events	134,116	988	133,128
Walk-Illuminate Austin	159,918	30,412	129,506
Totals	\$ 924,526	\$ 150,079	\$ 774,447
<u>ACS</u>			
Gala	\$ 781,694	\$ 181,032	\$ 600,662
Fore the Children	128,949	48,561	80,388
New Wave Ball	38,941	8,277	30,664
Golf Scramble-Strong Start	116,801	24,887	91,914
3rd Party Hosted Events	92,933	1,455	91,478
Totals	\$ 1,159,318	\$ 264,212	\$ 895,106

NOTE M - IN-KIND DONATIONS

SafePlace recorded contribution income resulting from the following donations received during the years:

Long-term Obligations

SafePlace received donations of forgiveness of current debt service requirements. On the loan associated with the Supportive Housing program, the principal forgiven totaled \$25,000 in 2016 and 2015.

Donated Items Utilized as Direct Assistance to Clients

SafePlace utilized donations of clothing, furniture, and other household items as direct assistance to clients. Items valued at \$382,366 and \$434,845 in 2016 and 2015, respectively, and Goodwill vouchers valued at \$130,800 and \$135,700 in 2016 and 2015, respectively, were received and distributed to clients.

Donated Items Added to Vehicle Assets

SafePlace received and placed into service two vans valued at \$18,525, during the year ended December 31, 2015.

SafePlace received and utilized professional services for its programs during the years. SafePlace would have paid for these services if they were not donated.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE M - IN-KIND DONATIONS - Continued

<u>Salaries</u>	2016	
	Hours	Fair Value
Children's Services	1,473	\$ 36,979
Emergency Services	9,751	244,848
Counseling Interns	4,785	120,142
In-Kind Program Management	781	19,617
Outreach Services - Legal Advocacy	2,544	63,867
Fundraising/Special Events	421	10,578
Community/Client Education	707	17,758
Investment Services	66	1,669
Total Contributed Services	20,528	\$ 515,458

<u>Salaries</u>	2015	
	Hours	Fair Value
Children's Services	1,302	\$ 32,106
Emergency Services	10,117	249,493
Counseling Interns	3,832	94,504
In-Kind Program Management	1,476	36,386
Outreach Services - Legal Advocacy	2,450	60,417
Fundraising/Special Events	541	13,341
Community/Client Education	627	15,462
Investment Services	66	1,617
Total Contributed Services	20,411	\$ 503,326

In addition, other hours, for which no value has been assigned, were volunteered by individuals for the following:

	2016	2015
Volunteer Training/Newsletter	7,994	6,650
Administrative	5,319	3,186
Total Volunteered Hours	13,313	9,836

In accordance with FASB ASC 958, *Not-for-Profit Entities - Revenue Recognition - Contributed Services*, the value of these donated services is not recorded in the accompanying combining and combined financial statements.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE M - IN-KIND DONATIONS - Continued

ACS received and utilized professional services for its programs during the year. ACS would have paid for these services if they were not donated.

<u>Salaries</u>	2016	
	Hours	Fair Value
Children/Youth Housing Support	1,359	\$ 34,112
Care Academy/Child Services	525	13,177
Strong Start/Outreach Services	136	3,421
Total Contributed Services	2,020	\$ 50,710

Donated Items Utilized as Direct Assistance to Clients

ACS utilized donations of clothing, toys, and other household items as direct assistance to clients. Items valued at \$62,143 in 2016 were received and distributed to clients.

ACS received, recorded and placed into a van valued at \$13,288, during the year ended December 31, 2016.

NOTE N - INVESTMENTS

Investment return is summarized as follows:

	2016		
	SafePlace	Foundation	ACS
Interest and dividend income	\$ 11,799	\$ 48,069	\$ 7,596
Capital gains (loss)	-	-	(29,730)
Unrealized gain (loss) on investments	-	165,639	101
Total investment income (loss)	\$ 11,799	\$ 213,708	\$ (22,033)

	2015		
	SafePlace	Foundation	ACS
Interest and dividend income	\$ 14,955	\$ 1,939	\$ 10,220
Capital gains (loss)	87	-	-
Unrealized gain (loss) on investments	-	22,506	-
Total investment income (loss)	\$ 15,042	\$ 24,445	\$ 10,220

NOTE O - RETIREMENT CONTRIBUTION

SAFE provides a 403(b) salary reduction retirement plan for the benefit of employees. The plan began January 1, 2008, and allows for contributions through payroll deductions. Individual employee contributions vary. The cost of employer contributions to the plan for 2016 was \$120,658 and \$65,025 for SafePlace and ACS, respectively. The cost of employer contributions to the plan for 2015 was \$92,202 and \$49,180 for SafePlace and ACS, respectively. Effective January 1, 2013, the plan is held by SAFE, the parent entity, and the costs are reflected as reimbursement to SAFE. No significant changes occurred in the plan components in 2016 or in 2015.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE P - LIMITED PARTNERSHIP

In 2002, Grove Place Partners, Ltd. (the Project) was formed to build and operate a 184-unit low-income apartment complex. Grove Place Partners GP, Inc. (GP) was formed to act as the General Partner in the Project. SafePlace is the parent organization of GP.

The developer of the Project, a third party, is expected to receive a development fee in an amount up to 15% of the eligible basis of the Project. The development fee will be paid out of loan and equity proceeds received by the GP and, if such proceeds are insufficient for payment of the development fee, from cash flow generated by the operation of the Project. To the extent a development fee is paid, the developer shall share 10% of the development fee with GP, and the developer shall retain the remainder of the development fee. GP is required to pass any fees it earns to SafePlace. In 2016 and 2015, SafePlace opted to forego receiving the 10% of development fee payments so as to enable faster payment of the balance.

In 2012, the agreements related to the development fee were renegotiated. The developer agreed to a reduction of the remaining balance of the development fees. GP will receive 10% of paid fees, but will retain a portion for GP expenses. Thus, the amount of fees that will be passed through to SafePlace is uncertain. Consequently, the receivable SafePlace recorded in a prior year for the expected receipt of developer fees was written off in 2012. When excess developer fees are forwarded to SafePlace from GP, they will be recorded as revenue in the year received. For the year ended December 31, 2016 and 2015, GP collected development fees in the amounts of \$0 and \$0, respectively.

NOTE Q - COMMITMENTS AND CONTINGENCIES

Grants and Contracts

SafePlace and ACS are funded by grants and contracts that are subject to review and audit by the grantor agencies. These grants and contracts have certain compliance requirements and, should audits by the grantor agencies disclose any areas of substantial noncompliance, SafePlace or the Shelter may be required to refund any disallowed costs. Management does not know of any noncompliance which would require refunds.

Partnership

As a general partner in a partnership, SafePlace may be subject to other liabilities, should the partnership's assets become insufficient to meet obligations.

Other

In prior years, the Board of Directors approved the creation of an endowment fund to be maintained by the Foundation. The Board approved the transfer of \$100,000 to the endowment fund. Various restrictions are placed upon the use of these funds and the related earnings. However, it is the desire of the Board that, in the event of an emergency threatening the existence of SafePlace or any of its vital services, all or any part of the funds may be distributed to SafePlace to relieve the emergency. These funds are included with the permanently restricted contributions from donors in the Foundation's endowment fund. In 2014, the Board approved that SafePlace transfer an additional \$60,000 to the endowment fund. In 2016, the Board approved an additional \$2,007,189 transfer to the endowment fund from estate gift proceeds. These funds may also be retrieved in the event of financial emergency.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE R - CONCENTRATION OF RISK

SAFE maintains cash deposits in financial institutions. These balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at December 31, 2016. At December 31, 2016, SAFE had no cash and cash equivalents that exceeded FDIC coverage. SAFE reviews the financial positions of the financial institutions on a regular basis and believes any credit risk is mitigated because the financial institutions are well collateralized.

SafePlace maintains cash deposits in financial institutions. These balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Investments are insured by the Securities Investor Protection Corporation (SIPC) up to \$250,000 at December 31, 2016. At December 31, 2016, SafePlace had cash equivalents and investments of \$3,422,394 that exceeded FDIC and SIPC coverage. SafePlace reviews the financial position of the financial institutions on a regular basis and believes any credit risk is mitigated because the financial institutions are well collateralized.

ACS maintains cash deposits in financial institutions. These balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at December 31, 2015. Cash balances in investments are insured by the Securities Investor Protection Corporation (SIPC) up to \$250,000 at December 31, 2016. At December 31, 2016, ACS had cash and cash equivalents of \$1,403,430 that exceeded FDIC and SIPC coverage. ACS reviews the financial position of the financial institutions on a regular basis and believes any credit risk is mitigated because the financial institutions are well collateralized.

Cash used for expenditures under the U.S. Department of Housing and Urban Development Grant is maintained in a separate account as required by the terms of the grant.

NOTE S - AUSTIN CHILDREN'S SHELTER ENDOWMENT FUND

Under an agreement dated December 21, 2004, The Austin Community Foundation for the Capital Area (ACF) holds funds in The Austin Children's Shelter Endowment Fund (the Fund). The purpose of the Fund is to provide a stable and ongoing means of generating operating revenue which will be used to support the educational and charitable mission of the Shelter. The Fund has an Advisory Committee, appointed by ACS's Board of Directors, that advises ACF on grants from the Fund. Distributions of up to five percent of the value of the Fund may be made annually unless written advice of the Advisory Committee provides otherwise.

Because ACF has variance powers to determine the ultimate disposition of the funds, the funds held by ACF are not recorded on the books of ACS or considered ACS assets. Distributions were made from the Fund to the ACS during 2016 and 2015 for \$12,000 and \$34,000, respectively. The fair value of the investments in the Fund is \$168,730 and \$164,744 at December 31, 2016 and 2015, respectively.

NOTE T - DONATED FACILITIES

SAFE receives the use of donated facilities. The original donation was recorded as temporarily restricted contributions when received and will be released from restriction on a monthly basis as the facility is occupied. The donated facilities lease began on November 1, 2016 and expires on October 31, 2046. The lease requires SAFE to pay its share of operating costs which are recorded as facility costs on the combined statement of functional expenses.

THE SAFE SERVICES ALLIANCE
NOTES TO COMBINING AND COMBINED FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE U - SUBSEQUENT EVENTS

SafePlace, ACS and SAFE merged effective January 1, 2017 as SAFE. SAFE changed its fiscal year from January 1 through December 31 to April 1 through March 31 effective April 1, 2017

SUPPLEMENTAL INFORMATION

TRAVIS COUNTY DOMESTIC VIOLENCE AND SEXUAL ASSAULT SURVIVAL CENTER, D/B/A SAFEPLACE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016

	Program Services			Supporting Services			Total	
	Client Services	Community Programs	Total Program Services	Management and General	Fundraising	Special Events		Supporting Services
Salaries and benefits	\$ 495,853	\$ 7,358	\$ 503,211	\$ 1,669	\$ 10,578	\$ -	\$ 12,247	\$ 515,458
Reimbursement to parent entity for salaries and benefits	5,728,547	641,513	6,370,060	912,521	334,062	-	1,246,583	7,616,643
Professional fees and contracts	366,044	26,139	392,183	52,774	15,882	-	68,656	460,839
Subcontracts with partner agencies	256,711	8,603	265,314	-	-	-	-	265,314
Direct client assistance	783,164	-	783,164	-	-	-	-	783,164
Supplies and expenses	108,572	8,289	116,861	4,051	3,593	152,268	159,912	276,773
Printing and publications	8,319	12,816	21,135	459	36,875	-	37,334	58,469
Facility costs	630,994	10,838	641,832	23,622	4,247	-	27,869	669,701
Communications	48,603	2,879	51,482	4,450	2,950	-	7,400	58,882
Equipment rental and maintenance	18,776	4,296	23,072	3,724	3,016	-	6,740	29,812
Travel, training and conferences	118,783	21,971	140,754	5,076	3,028	-	8,104	148,858
Subscriptions and dues	11,385	1,697	13,082	2,428	854	-	3,282	16,364
Small equipment purchases	11,121	475	11,596	8,182	220	-	8,402	19,998
Other expenses	10,613	803	11,416	4,848	29,278	-	34,126	45,542
Total expenses before depreciation	8,597,485	747,677	9,345,162	1,023,804	444,583	152,268	1,620,655	10,965,817
Depreciation	547,404	10,576	557,980	25,638	7,716	-	33,354	591,334
Total expenses	\$ 9,144,889	\$ 758,253	\$ 9,903,142	\$ 1,049,442	\$ 452,299	\$ 152,268	\$ 1,654,009	\$ 11,557,151

TRAVIS COUNTY DOMESTIC VIOLENCE AND SEXUAL ASSAULT SURVIVAL CENTER, D/B/A SAFEPLACE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2015

	Program Services			Supporting Services			Total
	Client Services	Community Programs	Total Program Services	Management and General	Fundraising	Special Events	
Salaries and benefits	\$ 476,611	\$ 11,757	\$ 488,368	\$ 1,617	\$ 13,341	\$ -	\$ 503,326
Reimbursement to parent entity for salaries and benefits	4,974,224	700,281	5,674,505	823,021	362,539	-	6,860,065
Professional fees and contracts	315,181	108,294	423,475	22,331	14,590	-	460,396
Subcontracts with partner agencies	146,040	14,290	160,330	-	-	-	160,330
Direct client assistance	835,500	32	835,532	-	-	-	835,532
Program supplies and expenses	113,132	14,546	127,678	6,968	3,720	150,079	288,445
Printing and publications	22,408	27,410	49,818	2,850	30,067	-	82,735
Facility costs	594,230	10,685	604,915	26,254	4,660	-	635,829
Communications	38,778	3,899	42,677	4,505	3,947	-	51,129
Equipment rental and maintenance	15,659	2,571	18,230	2,768	1,571	-	22,569
Travel, training and conferences	80,663	14,359	95,022	5,178	2,592	-	102,792
Subscriptions and dues	10,639	1,367	12,006	2,799	1,184	-	15,989
Small equipment purchases	10,635	1,398	12,033	3,422	370	-	15,825
Other expenses	31,648	1,184	32,832	1,701	30,030	-	64,563
Total expenses before depreciation	7,665,348	912,073	8,577,421	903,414	468,611	150,079	10,099,525
Depreciation	578,739	10,216	588,955	23,310	4,364	-	616,629
Total expenses	\$ 8,244,087	\$ 922,289	\$ 9,166,376	\$ 926,724	\$ 472,975	\$ 150,079	\$ 10,716,154

AUSTIN CHILDREN'S SHELTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016

	Program Services			Supporting Services			Total
	Client Services	Community Programs	Total Program Services	Management and General	Fundraising	Special Events	
Salaries and benefits	\$ 50,710	\$ -	\$ 50,710	\$ -	\$ -	\$ -	\$ 50,710
Reimbursement to parent entity for salaries and benefits	4,097,211	215,836	4,313,047	737,959	348,339	-	5,399,345
Professional fees and contracts	79,063	1,466	80,529	78,623	21,752	-	180,904
Subcontracts with partner agencies	1,018,541	-	1,018,541	-	-	-	1,018,541
Direct client assistance	266,420	-	266,420	-	-	-	266,420
Program supplies and expenses	220,185	5,094	225,279	4,208	4,559	235,200	469,246
Printing and publications	2,579	6,357	8,936	314	82,371	-	91,621
Facility costs	340,007	3,586	343,593	38,946	5,884	-	388,423
Communications	42,027	1,029	43,056	5,275	3,018	-	51,349
Equipment rental and maintenance	13,510	1,398	14,908	3,745	3,639	-	22,292
Travel, training and conferences	161,497	798	162,295	8,254	3,632	-	174,181
Subscriptions and dues	10,551	167	10,718	1,521	1,695	-	13,934
Small equipment purchases	3,205	1,943	5,148	6,625	111	-	11,884
Other expenses	7,220	457	7,677	4,580	40,627	-	52,884
Total expenses before depreciation	6,312,726	238,131	6,550,857	890,050	515,627	235,200	8,191,734
Depreciation	278,238	1,987	280,225	22,860	1,753	-	304,838
Total expenses	\$ 6,590,964	\$ 240,118	\$ 6,831,082	\$ 912,910	\$ 517,380	\$ 235,200	\$ 8,496,572

AUSTIN CHILDREN'S SHELTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2015

	Program Services			Supporting Services			Total
	Client Services	Community Programs	Total Program Services	Management and General	Fundraising	Special Events	
Reimbursement to parent entity for salaries and benefits	\$ 3,973,558	\$ 161,775	\$ 4,135,333	\$ 688,174	\$ 359,807	\$ -	\$ 1,047,981
Professional fees and contracts	49,002	26,930	75,932	68,038	11,743	-	79,781
Subcontracts with partner agencies	617,103	-	617,103	-	-	-	-
Direct client assistance	198,210	-	198,210	-	-	-	-
Program supplies and expenses	188,822	517	189,339	6,631	6,735	264,212	277,578
Printing and publications	4,985	31,543	36,528	68	64,000	-	64,068
Facility costs	374,319	3,572	377,891	33,745	11,200	-	44,945
Communications	44,865	1,157	46,022	7,556	5,345	-	12,901
Equipment rental and maintenance	14,133	733	14,866	2,422	2,171	-	4,593
Travel, training and conferences	292,319	662	292,981	10,004	2,346	-	12,350
Subscriptions and dues	10,570	74	10,644	3,075	449	-	3,524
Small equipment purchases	2,302	243	2,545	17,264	143	-	17,407
Other expenses	59,168	394	59,562	1,534	43,148	-	44,682
Total expenses before depreciation	5,829,356	227,600	6,056,956	838,511	507,087	264,212	1,609,810
Depreciation	276,407	3,973	280,380	28,069	12,408	-	40,477
Total expenses	\$ 6,105,763	\$ 231,573	\$ 6,337,336	\$ 866,580	\$ 519,495	\$ 264,212	\$ 1,650,287
							\$ 7,987,623