

Montemayor Britton Bender PC

CERTIFIED PUBLIC ACCOUNTANTS

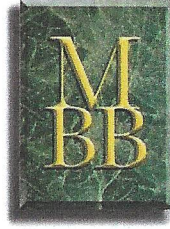
TRAFFICK911

INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

31 DECEMBER 2020

TRAFFICK911
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Montemayor Britton Bender PC
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Traffick911

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of Traffick911, a nonprofit organization, which comprise the statement of financial position as of 31 December 2020, and the related statements of activities 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 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 auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Traffick911 as of 31 December 2020, and changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards (pages 15), 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, such information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated 15 March 2021, on our consideration of Traffick911'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 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 Traffick911's internal control over financial reporting and compliance.

Montemayor Britton Bender PC

15 March 2021
Austin, Texas

TRAFFICK911

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2020

ASSETS

CURRENT ASSETS

Cash	\$432,372
Investments	12,604
Federal awards receivable	122,570
Promised use of facilities	<u>22,503</u>
	590,049

SECURITY DEPOSIT

3,690

FIXED ASSETS

2,291

\$596,030

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accrued liabilities	<u>\$2,822</u>
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NET ASSETS

Without donor restrictions	<u>593,208</u>
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\$596,030

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

TRAFFICK911

STATEMENT OF ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

REVENUE

Federal awards	\$1,061,255
Contributions, including \$65,585 in contributed facilities and services	777,299
Forgiveness of Paycheck Protection Program loan	158,000
Realized and unrealized gains on investments	<u>1,354</u>
	<u>1,997,908</u>

EXPENSE

Program	1,173,818
Administrative	253,602
Fundraising	<u>149,119</u>
	<u>1,576,539</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS 421,369

BEGINNING NET ASSETS WITHOUT DONOR RESTRICTIONS 171,839

ENDING NET ASSETS WITHOUT DONOR RESTRICTIONS \$593,208

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

TRAFFICK911

STATEMENT OF CASH FLOWS

YEAR ENDED 31 DECEMBER 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$421,369
Forgiveness of debt	(158,000)
Stock contributions	(11,284)
Depreciation	2,016
Gain on investments	(1,320)
Change in federal awards receivable	(44,955)
Change in promised use of facilities	(22,503)
Change in security deposit	(3,690)
Change in accounts payable	(14,211)
Change in accrued liabilities	<u>(6,974)</u>
	<u>160,448</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds of debt	<u>158,000</u>
NET CHANGE IN CASH	318,448
BEGINNING CASH	<u>113,924</u>
ENDING CASH	<u>\$432,372</u>

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

TRAFFICK911

NOTES TO FINANCIAL STATEMENTS

NOTE 1: ORGANIZATION

Traffick911 is a nonprofit organization whose mission is to free youth from sex trafficking through trust-based relationships. Traffick911 is principally funded through federal cost reimbursement grants from the Office of the Governor and contributions.

Traffick911 was selected by the Office of the Governor in Texas to deliver the Voice & Choice Advocacy Program as a part of formally coordinated regional multi-disciplinary teams (MDT) in North Texas Counties. The Voice & Choice Advocacy program began to grow exponentially in 2017 when these MDTs formed, which include formal partnerships with law enforcement agencies, district attorney offices, juvenile justice departments, child advocacy centers, state child protective services, and others, who work collaboratively within agreed-upon county protocols in order to best serve child sex trafficking victims. Currently, Traffick911 provides services to Dallas, Tarrant, Collin, and Denton counties, serving over 200 child sex trafficking victims every year.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ESTIMATES

The preparation of financial statements in conformity with U.S. 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.

FINANCIAL STATEMENT PRESENTATION

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of Traffick911 and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions: Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions: Net assets subject to donor (or certain grantor) imposed restrictions. Some donor imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

TRAFFICK911

NOTES TO FINANCIAL STATEMENTS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INCOME TAXES

Traffick911 is an organization other than a private foundation exempt from Federal income taxes under IRS Code Section 501(c)(3). Therefore, no provision has been made for Federal income taxes in the accompanying financial statements.

Traffick911's policy is to record interest and penalty expense related to income taxes as interest and other expense, respectively. At 31 December 2020, no interest or penalties have been or required to be accrued.

FIXED ASSETS

Fixed asset purchases of \$5,000 and greater are recorded at cost. Contributions of fixed assets, other than software, valued at \$5,000 and greater and contributed software with estimated useful lives greater than one year are recorded as support at their estimated fair value.

Depreciation on fixed assets is provided using the straight-line method over estimated useful lives of the respective assets, ranging from 3 to 5 years. Upon sale or other disposition of assets, the cost and related accumulated depreciation are removed from the accounts and the resulting gain or loss, if any, is reflected as an increase or decrease in net assets without donor imposed restrictions. Maintenance and repairs are charged to expense and expenditures for improvements that extend the useful life of the assets are capitalized.

FEDERAL AWARDS RECEIVABLE

Traffick911 has not recorded an allowance for uncollectible accounts because the receivables are considered to be 100% collectible. All receivables on the statement of financial position are due within the next fiscal year. Traffick911 estimates allowances for uncollectible accounts by evaluating the creditworthiness, the historical collections, and the aging of the accounts. Once an account is deemed uncollectible, it is written off. Receivables are considered delinquent based on how recently payments have been received.

FEDERAL AWARDS

A portion of Traffick911's revenue is derived from cost-reimbursable federal grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when Traffick911 has incurred expenditures in compliance with specific contract or grant provisions.

TRAFFICK911

NOTES TO FINANCIAL STATEMENTS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

CONTRIBUTIONS

Traffick911 recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, those with a measurable performance or other barrier and a right of return, are recognized when the conditions on which they depend have been met.

FUNCTIONAL ALLOCATION OF EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, some expenses require allocation on a reasonable basis that is consistently applied. Wages, payroll taxes, benefits, and travel and mileage expenses are allocated based on estimates of time and effort by personnel. Office supplies, office furniture, staff secondary counseling, fees, dues and subscriptions, cell phone, computer and internet fees, and other expenses are allocated based on management's knowledge and review of individual transactions.

SUBSEQUENT EVENTS

Traffick911 has evaluated subsequent events for disclosure through the date of the Independent Auditor's Report, the date the financial statements were available to be issued.

NOTE 3: CONTINGENCY

Traffick911 receives grants for specific purposes that are subject to grantor review. Such reviews could result in a request for reimbursement by the grantor if unallowable costs are identified. Traffick911's management believes that any liability for reimbursement which could arise as the result of these audits would not be material to the financial position of Traffick911.

NOTE 4: CONCENTRATIONS

Funding from one grantor accounted for 51% of Traffick911's total revenue and 96% of total federal awards receivables is due from one grantor for the year ended 31 December 2020.

At 31 December 2020, Traffick911 had deposits in excess of FDIC coverage of \$187,322.

NOTE 5: LEASES

Traffick911 leases office space under an operating lease which will expire on 1 October 2021. Total office rent expense, including donated portion, for the year ended 31 December 2020 amounted to approximately \$67,000. Future minimum cash payments due under the lease for 2021 total \$42,650.

TRAFFICK911

NOTES TO FINANCIAL STATEMENTS

NOTE 6: CONTRIBUTED FACILITIES AND SERVICES

Traffick911 was provided with facilities at below market rate for office space as a part of a noncancellable lease agreement. Traffick911 recognized contributions of \$24,873 for the use of facilities during the year ended 31 December 2020. At year end \$22,503 is recorded for promised facilities through the end of the lease term.

Traffick911 also received \$18,209 in contributed services. The contributed services received were for client transportation services.

The contributed facilities and services totaling \$43,082 were used for program activities.

NOTE 7: LIQUIDITY AND AVAILABILITY

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

Cash	\$432,372
Investments	12,604
Federal awards receivable	<u>122,570</u>
	<u>\$567,546</u>

As a part of Traffick911’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The policy is that monthly revenues are to cover monthly expenses. Monthly revenues and expenditures are deposited in and deducted from Traffick911’s operating account.

NOTE 8: PAYCHECK PROTECTION PROGRAM GRANT

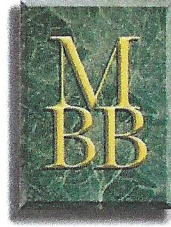
28 April 2020 Traffick911 received a \$158,000 loan from the Small Business Administration as part of *Coronavirus Aid, Relief and Economic Security Act’s* Paycheck Protection Plan (PPP). The loan is unsecured, nonrecourse, and accrues interest at one percent per annum. Under the terms of the loan, a portion or all of the loan is forgivable to the extent that the loan proceeds are used to fund qualifying payroll, rent, and utilities during a designated period established by the Small Business Administration. Traffick911 accounted for the PPP loan as a debt; the disbursement was recorded as debt and recognized revenue when the loan was forgiven. On 2 November 2020 the loan and related interest were fully forgiven.

TRAFFICK911

NOTES TO FINANCIAL STATEMENTS

NOTE 9: FUNCTIONAL EXPENSES

	<u>Program</u>	<u>Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Wages	\$752,403	\$167,616	\$106,875	\$1,026,894
Payroll taxes	57,461	13,044	8,659	79,164
Office lease	66,777	0	0	66,777
Benefits	47,455	8,631	5,249	61,335
Travel and mileage	51,261	3,870	1,021	56,152
Survivor clothing and toiletries	44,206	0	0	44,206
Office utilities	28,496	0	0	28,496
Office supplies	11,008	6,123	6,467	23,598
Survivor meals and food	20,209	0	0	20,209
Office furniture	13,837	6,084	0	19,921
Administrative	0	16,144	0	16,144
Staff secondary counseling	12,861	795	300	13,956
Research and program evaluation	13,220	0	0	13,220
Fees, dues and subscriptions	0	4,218	6,470	10,688
Cell phone	7,965	0	700	8,665
Computer and internet fees	5,736	0	1,923	7,659
Apricot Essentials software	7,631	0	0	7,631
Other	<u>33,292</u>	<u>27,077</u>	<u>11,455</u>	<u>71,824</u>
	<u>\$1,173,818</u>	<u>\$253,602</u>	<u>\$149,119</u>	<u>\$1,576,539</u>



Montemayor Britton Bender PC
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Traffick911

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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 Traffick911 which comprise the statement of financial position as of 31 December 2020, and the related statements of activities, and cash flows for the year then ended, and the notes to the financial statements, and have issued our report thereon dated 15 March 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Traffick911'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 Traffick911's internal control. Accordingly, we do not express an opinion on the effectiveness of Traffick911'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 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

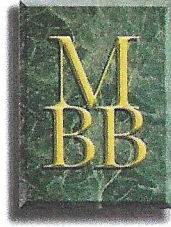
As part of obtaining reasonable assurance about whether Traffick911's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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 Traffick911's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Traffick911's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Montemayor Britton Bender PC

15 March 2021
Austin, Texas



Montemayor Britton Bender PC
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Traffick911

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

Report on Compliance for Each Major Federal Program

We have audited Traffick911'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 Traffick911's major federal program for the year ended 31 December 2020. Traffick911's major federal program is identified in the summary of auditor's 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 Traffick911'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 Traffick911's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe 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 Traffick911's compliance.



Opinion on Each Major Federal Program

In our opinion, Traffick911 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 31 December 2020.

Report on Internal Control Over Compliance

Management of Traffick911 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 Traffick911's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Traffick911'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 the 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 the testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Montemayor Britton Bender PC

15 March 2021
Austin, Texas

TRAFFICK911

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED 31 DECEMBER 2020

<u>Federal Agency/Pass-Through/Program Title</u>	<u>Federal CFDA#</u>	<u>Contract</u>	<u>Expenditures</u>
U.S. Department of Justice			
Passed through the Texas Office of the Governor			
Victims of Crime Act Formula Grant Program	16.575	3245802	\$1,028,429
Passed through Mosaic Family Services			
Voice and Choice Empowerment Program	16.320	2018-VT-BX-K062	<u>32,826</u>
			<u>\$1,061,255</u>

NOTE: This schedule is prepared using the same accounting policies as the financial statements. See the notes to the financial statements on pages 6-10. Traffick911 did not elect to use the 10% de minimis indirect cost rate.

TRAFFICK911

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

31 DECEMBER 2020

A. SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None noted
Significant deficiency(ies) identified that are not considered material weakness(es)?	None noted
Noncompliance material to financial statements noted?	None noted

FEDERAL AWARDS

Internal controls over major programs:	
Material weakness(es) identified?	None noted
Significant deficiency (ies) identified that are not considered material weakness(es)?	None noted
Type of auditor's report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	None noted
Major programs:	
Victims of Crime Act Formula Grant Program	CFDA #16.575
Threshold used to distinguish between Type A and B programs:	\$750,000
Auditee qualified as a low-risk auditee?	No

B. FINANCIAL STATEMENT FINDINGS

Current year: None noted

Prior Year: Not applicable

C. FEDERAL FINDINGS AND QUESTIONED COSTS

Current year: None noted

Prior year: Not applicable